

11.—Forest—*concl'd.*

98. There was a very large increase in expenditure (16,34) as compared with previous actuals which was, however, to a great extent anticipated and provided for in the Budget. So that the increase as compared with the Budget (94) was small. The Budget provided for normal growth and for the reorganisation of the Provincial Forest Service in consequence of the introduction of the time-scale of pay. The operations undertaken for the supply of grass to famine-stricken districts in the Bombay Presidency entailed a special and unexpected expenditure in Bombay (3,62) and in the Central Provinces (1,01). Excluding this special charge, the expenditure was well within the Budget. As compared with the previous actuals and excluding the special grass operations the increase was largely due to the reorganisations of the Service. It was the result of increases in all provinces but chiefly in Bombay (2,32) where large collections of Mhowra and Hirda seeds, larger receipts of timber at depôts and of supplies of firewood to the Madras and Southern Mahratta Railway also contributed to the increase; in Burma (2,52), where a larger outlay on the extraction of timber by Government agency was met by a decrease due to the suspension of Kheddah operations in view of the closing of the Department; in Madras (1,89) where there were in addition increased charges on construction and maintenance of communications and buildings and on fire protection and a special payment of compensation (20) in the Jarugumalai reserve suit and in the United Provinces (1,26) due also to a special item of compensation (48) to Colonel Ward for surrender of certain lands and buildings in the reserve forests, to larger outlay on communications and buildings and the cost of settlement in connection with the development of the District Protected Forests.

99. As compared with the Budget and apart from the special grass operations, the variations was unimportant except for decreases in Burma (1,15) due to suspension of Kheddah operations in anticipation of the closing of the department and to the curtailment of departmental extraction of timber and in Madras (1,11) due to less departmental operations on account of the non-renewal of railway contracts and to the closure of sale depots.

100. An excess of 6 occurred in the North-West Frontier Province too late to obtain an extra grant. The sum of 3 requires the sanction of the Government of India, while the sanction of the Local Administration has been accorded to the remainder.

## 12.—Registration.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	9	9	10		
Central Provinces . .	1,19	1,22	1,23	Excluding the amounts incurred in 1911-12 on account of the appointment of an additional Inspector for Berar, the Royal Bonus and the introduction of the Central Provinces Commission system in Berar with effect from the 1st November 1910, the expenditure in the two years did not show any variation.	The increase was due to the causes mentioned in the column for Actuals.
Burma . . .	89	86	98	The increase was mainly due to larger payments made to registering officers in consequence of the increase in revenue and to the entertainment of a greater number of paid non-official Sub-Registrars.	Compared with the Budget, the increases occurred chiefly in the Hanthawaddy, Henzada, Fegu Rangoon, Myaungmya, Pyayon, Tharrawaddy and Toungoo Districts.
Eastern Bengal and Assam.	6,30	6,26	6,28	The payment of Royal Bonus amounted to 7 and setting aside this unusual item, expenditure decreased by 9. Expenditure on salaries of Sub-Registrars, however, increased by 10 owing to regrading and the net decrease was due to savings of 8 under Contingencies 5 under Establishment, and 5 under Superintendence, the last saving being due to the stoppage of Hill Allowances to the head-quarters establishment on its transfer from Shillong to Dacca.	An excess expenditure of 7 on account of Royal Bonus was almost balanced by a saving of 5 due to the stoppage of Hill Allowances to the Head Quarters Establishment on its transfer from Shillong to Dacca.
Bengal . . .	7,74	7,94	8,07	Actuals, 1911-12, included 8 on account of Royal Bonus. The real growth was therefore 25, which was due to opening of new Sub-Registry offices.	Increase over Budget was due to payment of Royal Bonus (8), to payment of privilege leave allowances, and to large deductions on account of probable savings. The excess occurred chiefly in February (8) and March 1912 (3), and the actuals appeared too late to permit of extra grant being obtained within the year.
United Provinces of Agra and Oudh.	2,83	2,95	2,93	Delay in the introduction of the revised scheme for remunerating Sub-Registrars otherwise than by commission resulted in smaller payments in 1910-11 of salaries and commission combined. This coupled with the payment of the Royal Bonus in 1911-12 accounted for the increase in the actuals.	
Punjab . . .	1,16	1,20	1,20		
North-West Frontier Province	10	10	11		
Madras . . .	12,03	12,59	12,49	The increase was due to Royal Bonus and opening of new Sub-Registry offices.	Decrease below Budget was due to large savings under salaries and to the provision for new sub-registry offices and revision of clerical establishments not having been fully utilized.
Bombay . . .	3,78	3,88	3,80	The abolition of village Registration offices caused a decrease, but payments of Royal Bonus and Grain Compensation counterbalanced it.	The saving in the grant was due to the abolition of Village Registration offices from April 1911. The Royal Bonus and Grain Compensation, however, partly absorbed the saving.
Total in Rupees . .	36,11	37,09	37,24		
Equivalent in Sterling	£ 240.7	£ 247.3	£ 248.3		

12.—Registration—*concl'd.*

## Excess over Grant.

	EXCESS OVER GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
India . . . . ,	1	...	...	...	...	...	1	..
Central Provinces . . . .	...	1	...	...	...	...	1	...
Burma . . . .	...	2	...	...	...	...	2	...
Bengal . . . .	...	10	...	...	...	...	10	...
TOTAL . . . .	1	13	...	...	...	...	13	1

101. The increase as compared with previous actuals (113) was mainly due to the opening of new Sub-Registry offices in Madras and Bengal and to payments of the Royal Bonus.

An Imperial excess of 1 and Provincial excesses of 13 occurred late in the year. The excess of 1 awaits the sanction of the Government of India. The sanction of the local Governments and Administration concerned has been accorded to the Provincial excesses.

## 13.—Interest on Ordinary Debt.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India Gross . .	4,81,22	4,94,50	4,88,94	A two-crore loan was raised during the year at an average rate of 96-2 against one and a half crore at an average rate of 95-15 in the preceding year. This produced a worseness of 1,64 in 1911-12 as compared with 1910-11. Normal interest charges on the current loans also were more by 6,56. On the other hand, there was a betterness of 48 under the 4 per cent Loan in consequence of the repayment of the annual instalment of 12 lakhs to the Gwalior Durbar. These variations contributed to the worseness of 7,72 in the gross expenditure of the year under report as compared with that in the preceding year.	Compared with the Budget the saving of nearly 6,50 was due to the full amount of interest due not having been claimed.
<i>Deduct—</i>					
Chargeable to Railways and Irrigation.	5,81,08	6,16,69	6,16,31	Varied with the amount of Capital Expenditure and rate of interest charged.	
Chargeable to other Governments.	30,06	28,16	29,37	Vide Remarks against each Province noted below.	
Net . .	—1,29,92	—1,60,35	—1,56,64		
Central Provinces . .	1,43	1,33	1,38	Decrease was due to continued liquidation of outstanding loans.	
Burma . . .	76	81	84	The increase resulted from a larger outstanding balance of Provincial loans on 31st March 1912.	The excess expenditure was covered by reappropriation before the close of the year.
Eastern Bengal and Assam.	1,29	1,26	1,24		
Bengal . . .	5,73	4,78	5,22		The calculation of interest on the actual mean outstanding balances of Provincial Loan and Advances was made after the close of the year. The excess could not therefore be foreseen and was after all small.
United Provinces of Agra and Oudh.	9,58	8,95	9,14	Smaller outstanding at the beginning of 1911-12 as compared with the previous year chiefly explained the variation.	Larger advances to agricultural classes owing to the late arrival of the monsoon partly counterbalanced by partial utilization of the allotment for loans to municipalities raised the mean outstanding balance anticipated in the Budget on which interest was calculated. Sanction of the Local Government to an addition of 12 only was obtained with reference to the figure finally adopted for the Revised, but the actuals proved higher and adjustment having, as usual, been made in the final accounts for March 1912, a further additional grant could not be obtained within the financial year. This has now been sanctioned by the Local Government.
Punjab . . .	2,16	2,06	2,08	The decrease below 1910-11 was due to a larger balance remaining outstanding at the beginning of that year than at the beginning of 1911-12.	The excess was sanctioned by the Local Government during the year.

13.—Interest on Ordinary Debt—*concl.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Madras . . .	3,15	3,20	3,16		Budget underestimated recoveries under Agriculturists' Loans (11,00) and under Land Improvement Loans (50) and somewhat overestimated the opening balance and advances, so that the estimated closing balance exceeded the actuals by 2,25. This accounted for the decrease.
Bombay . . .	5,96	5,77	6,36	The variations in the actuals of the two years were due to prevailing scarcity in parts of the Presidency. In Gujarat more Talukdars took advantage of the cash-down system and re-payments were smaller. Provincialization of loans to certain non-jurisdictional Native States and larger loans to the Poona City Municipality and to the District Local Board, East Khanda, caused the major portion of the excess.	The excess was due to large advances owing to scarcity, to provincialization of loans to the extent of 5,41 to certain non-jurisdictional States, and to fresh loans to the extent of 1,622 to certain Native States on account of famine out of the grants placed at the disposal of Political Agents. The excess would have been still greater, but for the recovery to the extent of 1,58 on account of provincialized loans and of 36 from Patwardhan Shastri estate (the whole loan having been repaid) and larger repayments by the Ahmednagar and the Jalgaon Municipalities. The Hubli Municipality also did not draw the full amount of the sanctioned loan of 2,00.
Total in Rupees . .	— 99,86 £ — 665.7	— 122,19 £ — 814.6	— 1,27,27 £ — 848.4		
Equivalent in Sterling England— Gross . . .	5,781.5	6,032.7	6,022.6		
<i>Deduct—</i> Charged to Railways and Irrigation Works. <i>Net</i> . . .	3,509.2	3,685.0	3,729.0		
Total including Eng-	1,606.6	1,533.1	1,435.2		

## Excess over Grant.

	EXCESS OVER GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial
Eastern Bengal and Assam . . .	...	2	...	...	...	13	...	...
Bengal . . .	...	13	...	...	...	7	...	...
United Provinces of Agra and Oudh . . .	...	7	...	...	...	...	...	...
<i>TOTAL</i> . .	...	22	...	...	...	20	...	...

102. The sanction of the Government of India is required to the Provincial excess of 2 in Eastern Bengal and Assam. The Provincial excesses of 20 have been sanctioned by the Local Administration.

## 14.—Interest on Other Obligations.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	69,96	72,73	74,88	The variation from the actuals of the preceding year occurred chiefly under the head Interest on Post Office Savings Bank Deposits.	The increase of about 2,00 over the Budget was due to the Interest on Post Office Savings Bank Deposits and Interest on General Provident Fund having exceeded the Estimate by 1,59 and 37, respectively.
Central Provinces . .	29	41	38	Increase due to continuously increasing accumulation of deposits in the General Provident Fund.	.....
Burma . . .	45	53	54	Increase due to increased deposits in the General Provident Fund.	.....
Eastern Bengal and Assam.	27	43	39	.....	Interest on the General Provident Fund rose from 15 to 25 as against a provision of 30.
Bengal . . .	76	95	88	.....	.....
United Provinces of Agra and Oudh.	7,69	8,23	7,86	Continued development of the General Provident Fund was the main cause of the variation between the actuals of the two years.	The fact that certain Wasika pensioners did not appear to receive payment, and the retirement, of three officers of the Civil Engineers' Provident Fund explained the decrease.
Punjab . . .	77	1,04	89	.....	The decrease was due partly to an over-estimate of the probable growth, to larger withdrawals owing to retirements and to the transfer of certain accounts to the books of the Comptroller, India Treasuries.
Madras . . .	86	87	1,05	Due to increased deposits in the General Provident Fund and a special payment of 5 on Land Revenue refunded under a judicial decree.	Increase due to the fact that no provision was made in Budget on account of interest on Civil Engineers' Provident Fund and on Other Miscellaneous Provident Funds and that the accounts included a special payment of 5 on account of interest on Land Revenue refunded under a judicial decree.
Bombay . . .	3,30	3,61	3,52	An increase in the deposits and transfers from other funds led to an increase in the Interest due to the General Provident Fund. There was also an arrear payment of 3 to the Bombay Education Society in 1911-12.	The saving in the Budget was due to the temporary suspension of a Wasika pension, the withdrawal of a large amount by a member of the General Provident Fund on retirement, and the transfer of deposits of Railway Officers to the Railway Department.
Total in Rupees	84,35	88,80	90,39		
Equivalent in Sterling	£ 562.3	£ 592.0	£ 602.6		

## 14.—Interest on Other Obligations

## Excess over Grant.

	Excess over grant.		Excess sanctioned by Imperial Government.		Excess sanctioned by Local Govern-ment.		Excess awaiting sanc-tion of the Imperial Government.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
India (Civil) . . . . .	1,79	...	...	..	...	...	1,79	...
India (Departmental) . . . . .	26	...	...	...	—	...	26	...
Bombay . . . . .	5	...	...	...	...	...	5	
<b>TOTAL</b> . . . . .	<b>2,10</b>	...	...	...	—	...	<b>2,10</b>	...

103. The usual details of the Interest on Treasury Notes and Service Funds and Savings Bank Deposits are noted below :—

## Interest on Treasury Notes and Service Funds.

1910-11. Accounts.	1911-12.			
	Budget.		Accounts.	
R	R	R	R	R
9,04 Uncovenanted Service Fund (Bengal)	.	.	9,04	9,01
1,55 " " " (Bombay)	.	.	1,55	1,58
43 Treasury Notes and Other Funds	.	.	41	47
<b>11,02</b>		<b>TOTAL</b>	<b>11,00</b>	<b>11,06</b>

## Interest on Savings Bank Deposits.

1910-11.	1911-12.
Accounts.	Budget.
R	R
46,23 Post Office Savings Banks	49,28
8,16 State Railway Provident Institutions	8,82
1,58 Civil Engineers' Provident Fund	1,42
2,50 Postal Insurance and Life Annuity Fund	2,85
3,80 General Provident Fund	5,39
1,24 Other Accounts	1,27
<b>63,51</b>	<b>TOTAL</b>
	<b>69,03</b>
	<b>70,77</b>

104. The increase over the actuals of the previous year (6,04) and over the Budget (1,59) occurred almost entirely under Interest on Post Office Savings Bank Deposits and Interest on General Provident Fund. The charges under the former head increased by 4,64 during the year 1911-12 and those under the latter by 1,73. The Budget figure was exceeded by 1,59 under Interest on Post Office Savings Bank Deposits.

105. A large excess over grants (2,10) requires the sanction of the Government of India. The adjustments were made late in the year and the excess could not be provided for.

## 15.—Post Office.

Minor Heads:	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Control . . .	R 23.22	R 24.30	R 23.82		Savings in budget (48) were the net result of minor fluctuations. The requirements of Circle Offices, Post Offices under Supplies and Services and Contingencies were lower than was estimated (1.08), but this was partly counterbalanced by the payment of Royal Bonus (16) and the increased payment under salaries and establishment (46) due to annual increments and extra cost of leave arrangements for which no provision was made in the Budget. Savings in Budget were due to vacancies not having been filled and also to the transfer of a portion of the cost of the Accountant-General's Office to 16.—Telegraphs for which no allowance was made in the Post Office Budget.
Office of Account and Audit . . .	8.03	8.62	8.29		Budget provided for a growth of 5.10 due to normal expansion excluding items of special charges, which were higher by 1.43 in 1910-11.
Presidency and District Offices . . .	1,66.91	1,70.58	1,74.18		Excess over Budget was chiefly due to the payment of 3.08 under Royal Bonus and of 1.70 under Grain Compensation Allowance for which no provision was made. These excess charges were partly set off by lapses under establishment (85) due to the lump provisions (3.00) for the revision of fixed Post Office establishment not having been fully utilised and also to smaller charges on account of plague (33) due to the outbreak of plague being less virulent than in the preceding year.
Conveyance of Mails . . .	64.95	68.96	65.41		Budget provided for an advance of 4.68 chiefly on account of additional accommodation on some lines and for new lines and sections expected to be opened for the Railway Mail Service and increased provision under construction of vans. No provision was made for the payment of Grain Compensation Allowance which amounted to 65 in the previous year. Actuals for 1911-12 included payment of grain allowance to the extent of 70 but the savings of nearly 4.25 occurred mainly under Railway Charges (2.22) and Construction of Vans (2.03). The estimates for Railway Charges prepared by the Inspector-General, Railway Mail Service and Sorting, were approved by the Director General, but the requirements of Railway accommodation were lower than was anticipated owing to the growth in the bulk of mails not being to the extent that was expected. Decrease was also due to the non-utilisation of the provision (2.03) under Construction of Vans due to the abolition of the outward Punjab Special as the present number of bogie overland vans was found sufficient for the remaining overland services by postal special trains.
Stationery and Printing . . .	11.64	10.82	9.42		Budget provision under this head proved to be largely in excess of actual requirements. The estimates as well as the accounts prepared by the local officers were generally accepted.

15.—Post Office—*concl.*

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Miscellaneous . . .	R 9.32	R 9.68	R 10.48	...	Increase over Budget was due to increase in the cost of postage and unified stamps (44) and also to the payment to the British Post Office of the cost of wicker baskets and share of parcel boxes required for foreign mails (48) for which no provision was made in the Budget under this head as the charges were hitherto classified as contingent charges under Presidency and District offices.
Special expenditure in connection with the Royal Visit and the Coronation Durbar.	... 2.00		1.43	...	...
Total India in rupees . . .	2,84.07	2,94.96	2,93.03	...	
Equivalent in Sterling	£ 1,893.8	£ 1,966.4	£ 1,953.6	...	
England . . .	57.1	5.46	54.9	...	...
Total including Eng- land.	1,950.9	2,021.0	2,008.5	...	...

106. The increase (8.96) over the expenditure of 1910-11 was due to the normal growth of the department, to the payment of the Royal Bonus (3.93) and special expenditure in connection with the Royal Visit and Coronation Durbar (1.43). The Budget provided for a normal development while a special allotment (2.00) was made for outlay in connection with the Royal Visit and Coronation Durbar. No provision was made for Grain Compensation Charges and the increased charges in 1910-11 under Stationery and Printing were not sufficiently allowed for. The total expenditure was 1.93 less than that estimated in the Budget.

## 16.—Telegraph.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
<i>Indian—</i>	R	R	R		
Capital:—					
Construction of lines	3,32	5,06	4,15		Savings in the Budget were due to lapses as some of the works could not be carried out.
Do. Buildings	28	6	48		Increase over the Budget was due to initial cost for the installation of Radio Stations at Bombay, Karachi, Nagpur and Lahore and their equipment, <i>vide</i> Government of India, Commerce and Industry Department, letter No. 6510-72, dated 1st September 1911.
Apparatus and plant	46	75	1,10		
Purchase of Stores in India, etc.	5,74	7,34	10,52		Increase over the Budget was chiefly due to return of stores (2,76) issued to works in connection with Coronation Durbar.
Share of Establishment and contingent charges transferred from Revenue.	2,81	4,07	3,70		This was a fluctuating item depending on the amount of work carried out.
TOTAL	12,61	17,28	19,95		
<i>Deduct:—</i>					
Credits for issue of Stores to Revenue.	4,68	7,47	5,42		Savings in the Budget were due to less issue of stores for maintenance of lines and signal offices than was anticipated.
Credits for sales and issues to other Departments.	1,73	1,48	4,70		Increase over the Budget was due to larger issue of stores to other departments on account of Coronation Durbar of which 2,76 was returned to stores.
TOTAL DEDUCTION.	6,41	8,95	10,12		
TOTAL CAPITAL.	6,20	8,33	9,83		

16.—Telegraph—*contd.*

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
	R	R	R		
Revenue :—					
General charges .	18,57	19,58	18,86	The lapse on the Budget was due to vacancies under Establishment and to smaller charges under Travelling Allowances.	
Line Maintenance .	19,57	22,31	18,62	Savings in the Budget occurred mainly under Repairs of Lines (2,32) for less repairs under Establishments (80) due to vacancies under Deputy Superintendents and reduction under linemen and coolies, and on account of smaller charge for Travelling Allowances (38). The estimate for Repairs of Lines was for normal requirements as the average expenditure on previous three years amounted to 10,41. The actuals for 1911-12 amounted to 7,99 only although a provision of 10,81 was made by the Director-General based on the average expenditure.	
Signalling .	72,98	80,80	77,94	Savings in the Budget (2,96) occurred under clerks and servants (81), Telegraph Masters, and Telegraphists (52) and Military Telegraphists (15). Budget under these heads was over estimated as reported unofficially to Government of India, Commerce and Industry Department, in Accountant-General's unofficial No. 267, dated 10th June 1911. The estimated amount sanctioned under house-rent and local allowance was not required (28). The expenditure on account of materials required for replacement of consumable and perishable stores used in Signal Offices was (61) less than the Budget.	
TOTAL REVENUE .	1,11,12	1,22,19	1,15,42		
Special expenditure in connection with the Royal Visit and the Coronation Durbar.	...	1,50	1,44		
TOTAL INDIAN	1,17,82	1,32,02	1,26,69		

16.—Telegraph—*contd.*

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
<i>Indo-European—</i>					
Capital :—		R	R	R	
Construction of Lines.	12	21	8		
Do. Buildings	8	1,02	7		
Apparatus and plant.	1	...	2		
Cash outlay on stores, etc.	27	18	30		
<b>TOTAL . . .</b>	<b>48</b>	<b>1,41</b>	<b>42</b>		
<i>Deduct—</i>					
Credits for issue of stores to Revenue, etc.	1,39	2,06	1,00		
<b>TOTAL CAPITAL . . .</b>	<b>—91</b>	<b>—65</b>	<b>—58</b>		
<i>Revenue :—</i>					
General charges	2,04	2,87	2,38		The lapse on the Budget mainly occurred under salaries and establishment (20) due to vacancies, on recoupment to officers for losses through highway robbery (14), and under Stationery and Printing and other charges (15).
Line Maintenance	1,90	1,92	1,77		
Signalling	4,18	4,76	4,82		The lapse on the Budget was mainly due to less payments to general service clerks and to Persian Gulf signallers.
Cable Maintenance	2,10	2,99	1,95		The lapse on the Budget was due to less issue of stores for repairs to cables than was anticipated.
<b>TOTAL REVENUE . . .</b>	<b>10,82</b>	<b>12,54</b>	<b>10,42</b>		
<b>TOTAL INDO-EUROPEAN,</b>	<b>9,91</b>	<b>11,99</b>	<b>9,84</b>		
Total (Indian and Indo-European) in rupees.	1,27,23	1,43,91	1,36,54		
Equivalent in sterling.	£	£	£		
England . . .	848.2	959.4	910.2		
England . . .	128.6	134.2	188.7		The excess over the Budget was caused by large arrear payments in England in connection with the purchase of stores, and by enhanced demands for stores (20.4), by an increase in the net payment (4.0) in connection with the Joint-purse arrangement, and by increased payment (26.6) to Marconi Company in connection with the installation of Radio offices in India.
<b>TOTAL INCLUDING ENGLAND.</b>	<b>976.8</b>	<b>1,098.6</b>	<b>1,098.9</b>		

**16.—Telegraph—*concl'd.***

107. The expenditure of the Indian Telegraph Department in this country was 9,37 more than in 1910-11 mainly owing to a larger programme of works having been undertaken for installation of Radio stations at Bombay, Karachi, Nagpur and Lahore, to revision of Signal office establishments, to larger payments of pie money and travelling allowances, to the payment of Royal Bonus and special charges in connection with the Royal Visit and the Coronation Durbar, partly counterbalanced by savings in the annual repair charges.

108. The increase in English expenditure (55.1) was due to an increased payment to the Marconi Company for the installation of Radio offices (40.0) and to larger outlay on purchase of stores from England (16.0).

109. In the Indian Telegraph Department there was a decrease as compared with the Budget (5,33). This was the result of a decrease under Revenue charges (6,77) which was the result of an over-estimate of requirements on several accounts. The grant under Capital was exceeded (1,50) mainly owing to the installation of Radio stations in India. The Director-General of Telegraphs was requested in the Accountant General, Post Office and Telegraphs' letter No. D. G.-479, dated 13th February 1912, to apply to the Government of India for an additional grant of 1,66 to meet the estimated excess expenditure but a reappropriation of 68 only from the grant for Revenue expenditure in India to that for Capital expenditure was sanctioned by the Government of India in Commerce and Industry Department letter No. 1828-206, dated 27th February 1912, and this reappropriation partly covered the excess outlay. The excess under Capital was, however, more than covered by the lapse under Revenue charges.

110. In the Indo-European Department the decrease as compared with the Budget (2,05) was due to savings in the Revenue expenses, nearly half of which occurred under repairs to cables. The excess under Capital (7) was very small and could not be foreseen in time to apply for an additional grant during the year.

## 17.—Mint.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	7.01	6.98	6.67	Decrease due to reduced coinage .	Savings from the Budget were due chiefly to the provision for purchase of local stores not being fully required owing to reduced coinage.
Bombay . . .	6.04	6.28	9.97	Increase due to the causes shown against Budget.	The increase was due to enhanced coinage of British Dollars and manufacture of Coronation Medallions for distribution to children in the schools under the management of Government, Local Bodies and Native States.
Total in Rupees	18.05	13.26	16.64		
	£	£	£		
Equivalent in Sterling	87.0	88.4	110.9		
England . . .	5.4	5.4	5.6		
Total including England.	92.4	93.8	116.5		

111. The expenditure was greater than both that of the previous year (3,59) and that estimated in the Budget (3,38). The increase was due to the enhanced coinage of British Dollars and the manufacture of Coronation Medallions for distribution to school children.

The unexpected receipts of silver in March 1912 resulted in the net Budget grant being exceeded by 42. An additional grant was applied for by the Mint Master but as the application was received too late to allow of an additional grant being obtained, the excess awaits the sanction of the Government of India.

## 18.—General Administration.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	65,69	1,65,89	1,31,22	The worseness, as compared with the actuals of the preceding year was principally on account of the expenditure in connection with the Royal Visit and the Coronation Durbar.	The Budget included a lump provision of 90,40 on account of the Royal Visit and the Coronation Durbar against which actuals amounted to 66,55 only. The savings occurred chiefly in the charges of the Central Committee and were also due to recoveries from sale of dismantled properties having exceeded the estimate. It included also a provision of 1,91 on account of the charges of the Accountant General, Railways, which, under later orders, are being adjusted in the Railway books. These being eliminated, the variation from the Budget reduced itself to a worseness of nearly 1,50 which fell almost wholly under the Civil Secretariat chiefly on account of the entertainment of a large number of officers on special duty. The differences under other heads nearly balanced one another.
Central Provinces . . .	10,28	11,90	12,39	The increase in 1911-12 was chiefly due to the following causes—  (a) A sum of 2,04 was spent on the Royal Visit.  (b) The amalgamation of the Civil and Public Works Account offices resulted in a net increase of 26 under this head.  These increases were partially counterbalanced by savings under establishments of the Civil Secretariat.	The chief increases were under the head Royal Visit and Civil Secretariat, the increase under the latter head being due mainly to the employment of officers on special duty. These excesses were to a great extent counterbalanced by savings effected by the amalgamation of the Civil and Public Works Account offices and by savings under Staff and Household of the Chief Commissioner.
Burma . . .	18,99	21,79	24,73	The increase as compared with previous actuals was mainly due to the Royal Visit, to the amalgamation of the Civil and Public Works Accounts offices and to temporary establishment in the Currency Office.	The increase over the Budget was chiefly due to the increased expenditure under Royal Visit sanctioned by the Government of India, to the entertainment of a large temporary establishment in the Currency Office, to excess expenditure under Hill Journey Charges, to increase under Officer on special duty and Clerks under Civil Secretariat. The excess was partly counterbalanced by savings under Furniture grant, Tour charges, and Establishment and Allowances of Civil Offices of Account and Audit (Provincial).
Eastern Bengal and Assam.	15,32	19,85	22,48	The increase of expenditure was chiefly due to the Delhi Durbar, (4,28) to the transfer of Headquarters from Shillong to Dacca and the breaking up of establishments at Dacca owing to rearrangement of Provinces (1,70), and to miscellaneous causes (1,22).  The increase of 1,70 was due to an increase under Tour Charges, and Travelling Allowance (85) including items under Civil Secretariat, office of Account and Audit, Tour charges and expenditure from contract allowance. Under Purchase of	The excess (2,68) compared with Budget was due to increases under Delhi Coronation Durbar (1,78); under Civil Secretariat (50) in connection with the moves of the Secretariat from Shillong to Dacca and thence to Shillong, Ranchi and Calcutta; under Contract Allowance (27) for special trains; under Commissioners (23) for privilege leave arrangements and revision of ministerial establishments; under Tour Charges (17) for purchase of tents and travelling allowances of Secretariat and personal staff, under Staff and Household (11) on account of larger expenditure

18.—General Administration—*contd.*

Provinces.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
				Furniture (70) for furnishing Government House at Dacca and Chittagong and in connection with offices at Dacca, and under Office Expenses (45) representing in the main the cost of packing and despatch of office records, counterbalanced by a saving of 30 under Hill Allowances due to the removal of the Secretariat and Account offices from Shillong.	on furniture obtained for the new Government House at Dacca and the Government House at Chittagong. The Royal Bonus amounted to 6 under this head. Against these there were savings under Civil Officer of Account and Audit (4) on account of less expenditure on Salaries, Travelling Allowances and Contingencies, under Inspector General of Registration (6) and Legislative Council (4).
				The increase under Miscellaneous Causes (122) occurred under Civil Office of Account and Audit (70) owing to the Public Works portion of the office being included under this head instead of under 45—Civil Works as before, under Civil Secretariat (30) representing payment of a subsidy to a vernacular paper, and under Commissioners (22) owing to privilege leave arrangements and revision of the Ministerial establishment.	
				It may be noted that the expenditure in connection with the Delhi Durbar was not final, further expenditure remaining to be incurred and recoveries to be made.	
Bengal . . .	23,82	29,13	34,03	Actuals 1911-12 included 7,78 on account of the Royal Visit. Excluding this, the other items amounted to 26,25 against 23,82 in 1910-11. The increase was due to inclusion of charges for Public Work audit and accounting (1,46), to payment of a full year's charge of the Executive Council (1,88), to increased Secretariat charges (60) due to the creation of a separate Judicial Branch and the reorganization of establishment and to payment of the Royal Bonus (10). Against these there was a saving of 58 under Board of Revenue chiefly due to reduction of members from 2 to 1.	Budget provided for normal expenditure and 3,00 for expenditure on Provincial camps and guests in connection with the Coronation Durbar. In the actual result all charges in connection with the Royal Visit, including illumination and other charges, which amounted to 7,78 were adjusted under this head. The excess expenditure was met by an additional grant of 97 from the Government of India and by reappropriations, amounting to 5,59 sanctioned by the Local Government chiefly from the Public Works heads.
United Provinces of Agra and Oudh.	21,57	23,53	23,96	Excluding from the actuals for 1910-11, the special expenditure of 1,21 in connection with the visit of His Imperial Highness the Crown Prince of Germany, (debited under Staff and Household and under Contract Allowance); of about 66 for officers on special duty in the Civil Secretariat and 10 consequent on the grant of leave to Sir John Hewett and similarly from the actuals from 1911-12, the special payments of 2,69, consequent on the Royal Visit, the charges on account of the Public Works Branch of the Account Office amounting to 86 transferred to this head from the current year; expenditure of about 29 for officers on special duty in the Secretariat	Higher outlay in connection with the Royal Visit (84) alone more than accounted for the increase over the Budget. Larger expenditure from the Contract Allowance of His Honour the Lieutenant-Governor (15,—of which 10 only was sanctioned by the Secretary of State as a temporary measure and the balance of 5 representing the cost of a motor car payable out of the ordinary grant was adjusted by reduction of the grant for 1912-13,)—and on purchase of tents and salaries of officers on special duty in the Secretariat (about 16) and Royal Bonus (7) also contributed towards the increase. The excess thus caused was partly counterbalanced by savings

18.—General Administration—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNTS OFFICER'S REVIEW OF ACTUALS AGAINST Actuals, 1910-11.		Budget, 1911-12.
				and for Royal Bonus (7), the actuals showed an increase of 46 only over the previous year. This was chiefly attributable to higher outlay under the Imperial Section of the Account Office, mainly under Salaries, and to larger expenditure from Contract Allowance and under Commissioners consequent on the creation of the new Bundelkhand division partly counterbalanced by petty savings.		under Commissioners almost entirely due to the delay in the creation of the Bundelkhand division, under Legislative Council and Staff and Household owing respectively to lower expenditure on salaries and travelling allowance and to non-utilization of the special grants for renewal of curtains, etc., and under Currency (10) chiefly attributable to the appointment of a junior officer and also by other petty savings. The excess under the minor head Royal Visit (Rajputana)—Imperial and Civil office of Account and Audit—Imperial were not covered by reappropriations sanctioned within the year. The former was trifling and hence an additional grant was not arranged for. In respect of the latter application for re-appropriation was submitted to the Comptroller-General too late to admit of orders being passed by the Government of India within the year. Both these excesses were, however, covered by general savings under the Imperial Section.
Punjab . . .	14.29	16.95	18.83	The increase over 1910-11 was due to Durbar expenditure, to the amalgamation of the office of the late Examiner, Public Works Accounts with the Civil Account Office, to the appointment of the Second Financial Commissioner and his establishment and the raising of the salary of the Junior Secretary to the Financial Commissioner, counterbalanced to some extent by a decrease caused by the abolition of the office of Inspector-General of Stamps, etc. (47).		The increase was chiefly due to the expenditure of 2,59 in connection with the Coronation Durbar for which a provision of 80 only was made in the Budget, counterbalanced to some extent by decreases under Commissioners (26) and Account Offices (19). The former was due to an overestimate of the provision made for the leave allowances of Commissioners and the non-utilization of the provision of 10 made for the purchase of a motor car. The latter was ascribed partly to the appointment of a Junior Officer as Examiner, Local Funds.
North-West Frontier Province.	8.17	4.53	3.09			The decrease was chiefly under Royal Visit (1,08) due to the whole Durbar expenditure being adjusted on the books of the Comptroller India, Treasuries, under Secretariat (13) due to the abolition of the appointments of Mir Munshi and Nazir and to the non-utilization of the provision made for the revision of establishment, under Tour Charges (12) due to smaller expenditure on tours by the Chief Commissioner and under Revenue Commissioner (12) due to the non-utilization of the provision made for revision of establishment and purchase of tents.
Madras . . .	15.68	20.29	22.54	Increase was due to the Royal Visit, the amalgamation of the Civil and Public Works Account offices and reorganization of the staff and to the increase of pay of the Deputy Secretary and the appointment of a Curator for the Central Record Office.		Increase was mainly due to the actual expenditure on account of the Royal visit having exceeded the lump provision made for the purpose.

18.—General Administration—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Bombay . . .	22,84	26,38	34,80	The actuals of 1910-11 did not include charges of the Public Works Section of the Account Office (1,42) which were included in 1911-12 owing to the amalgamation of the Civil and Public Works Account offices. The expenditure on account of the Royal Visit and payments of Royal Bonus and Grain Compensation were responsible for the greater portion of the excess over the previous year.	The actuals of 1911-12 included special expenditure of 10,18 incurred on Their Imperial Majesties' Visit to India and the Durbar held at Delhi. All direct charges in this connection, whether Imperial or Provincial and whether incurred in the Civil or Public Works Department, were debited to this head and treated as Provincial, corresponding assignments in the case of the Imperial portion of the expenditure having been sanctioned to Provincial Revenue through the Land Revenue head. The charges for the Royal Tour in this Presidency amounted to 27, while the charges for the Durbar at Delhi amounted to 5,48 and illuminations and local celebrations to 4,38. For this special expenditure a provision of 2,00 only was made in the Budget under this head and a further provision of 3,00 under 45—Civil Works. The excess was met from the additional grant of 27.46 sanctioned by the Government of India in their Financial Department No. 1839-F., dated the 13th March 1912, to cover the total excess over the Provincial Grants under this and other major heads. Excluding this special expenditure, the Budget was exceeded by 29, i.e., 14 in Imperial and 15 in Provincial. The excess under Imperial was chiefly due to the payments of Royal Bonus in the Account and Currency Offices and to increased Establishment, Remittances and Postage and Telegram Charges in the Currency Office. Additional grants were obtained subsequently to cover it. The excess under Provincial was chiefly due to changes in personnel and privilege leave arrangements, creation of temporary appointments for Durbar work and payments of Royal Bonus in the Secretariat, and to recoveries of contributions from some District Local Boards on account of the Local Fund Establishments having remained in arrears.
Total in Rupees . . .	2,11,15	3,20,74	3,27,57		
Equivalent in Sterling . . .	£ 1,607.7	£ 2,198.2	£ 2,188.8		
England . . .	248.6	378.9	462.4		The account included a special expenditure of 6.15 on account of the Royal Visit and the Coronation Durbar for which no provision was made in the Budget Estimate. There was also an excess of 21 under stores due to indent which were not included in the forecast received from India.
Total including England.	1,766.3	2,577.2	2,726.2		

18.—General Administration.—*concl'd.*

## Excess over Grant.

	EXCESS OVER GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial
Burma	2	...	...	...	...	...	2	...
Eastern Bengal and Assam	..	2.19	...	...	...	...	..	2.19
TOTAL	2	2.19	..	..	..	..	2	2.19

112. The total expenditure in 1911-12 exceeded that of 1910-11 by 1,16,42, but was less than the Budget by 2,17. The variations occurred chiefly in the Imperial portion of the accounts and were the result of two main causes. Of the excess over previous actuals 1,03,75 represented outlay in connection with the Royal Visit and the Coronation Durbar. The total expenditure recorded in connection with the Coronation Durbar (86,99), illuminations and local celebrations (11,95) and the Royal Tour (6,48) was 1,05,42 as against a preparatory expenditure of 1,67 in the previous year. The second contributory cause was the decision to show under this head, with effect from 1st April 1911, the entire charges of the offices engaged in the various Provinces in the audit and accounting of Public Works expenditure consequent on their amalgamation with the corresponding Civil Offices. The estimated cost was 10,31. The increase in the actuals under Civil Offices of Account and Audit, including the offices of the Comptroller General and of the late Accountant General, Public Works Department was 9,27. This increase was thus nominal. Other causes accounting for the smaller variations were the charges in India in connection with the new Education Department for the whole year, as against charges for a few months in the past year. The charges in connection with the Accountant General, Railways, were subsequently transferred to 41—Miscellaneous Railway Expenditure though provision was made under this head. In Eastern Bengal and Assam the transfer of head-quarters from Shillong to Dacca and the breaking up of the establishments at Dacca, owing to the re-arrangement of Provinces, caused some increases, while in Bengal the charges for the Executive Council were incurred for the whole year instead of only for part of the year as in 1910-11. There were also several appointments on special duty which were not anticipated.

113. Charges under Civil Secretariats increased by 2.61. The increases were most marked in India, (1,08) due to the charges for the Education Department for the whole year instead of for only a few months in the previous year and to the appointment of a large number of officers on special duty in the Foreign Department; in Eastern Bengal and Assam, (80) due to the move to Dacca and subsequent re-arrangement of provinces and to a subsidy to a vernacular paper; in Bengal (60) due to the appointment of several officers on special duty in the Political and Appointment Departments and in Madras, (43) due to the higher rate of salary of a Deputy Secretary, the appointment of a Curator for the Central Record Office, leave allowances and increases of establishment.

114. The increase under Executive Councils (1,78) occurred in Bengal, (133) due to the payment of a full year's charge of the Executive Council and in India (44) including a full year's charge for the Member for Education.

115. An Imperial excess of 2 in Burma and a Provincial excess of 2.19 in Eastern Bengal and Assam require the sanction of the Government of India. The Provincial excess occurred in the last two months of the year on the Coronation Durbar and in consequence of the redistribution of provinces.

## 19A—Law and Justice—Courts Courts of Law.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	3,63	3,49	3,51	....	
Central Provinces . . .	25,06	25,80	25,24	....	The decrease was due to large savings on account of employment of junior officers and of non-civilians as Civil and Sessions and District Judges, and also under Diet money and travelling expenses of witnesses. This was partly counterbalanced by expenditure on the Royal Bonus.
Burma . . .	47,61	48,21	47,65	The increase was due to the Royal Bonus and Rangoon House allowances and other ordinary fluctuations.	The decrease in comparison with the Budget was due to the entertainment of an additional Judge for a shorter period than that anticipated, to smaller outlay on Supplies and Services under Chief Court and Civil and Sessions Courts and on Contingencies under Chief Court, and to the appointment of an officer on lower salary as the Judge of the Small Cause Court, Rangoon, during leave of the permanent incumbent.
Eastern Bengal and Assam . . .	47,37	48,33	49,96	The revision of ministerial establishments accounted for increased expenditure of 1,40. Salaries increased by 44 on account of Magistrates (a similar increase appearing under 3—Land Revenue), by 28 on account of District and Sessions Judges, two new appointments having been created and by 14 on account of temporary Munsiffs. Royal Bonus accounted for an expenditure of 45 under this head. Fees to pleaders dropped by 34, but the figure was still very high, the Dacca Conspiracy and other cases being responsible for large expenditure on this account as in 1910-11.	The Budget was exceeded by 1,63—or setting aside 45 representing Royal Bonus, by 1,18. The lump provision for the revision of ministerial establishments proved insufficient by 15 and the entertainment of temporary Munsiffs caused a further excess, of 10. To the remaining excess the Dacca Conspiracy case and similar cases mainly contributed—expenditure on fees to pleaders exceeding the estimate by 42, while diet money to witnesses in criminal cases also caused an excess of 37. Remuneration to copyists and diet money in Civil and Sessions Courts were also higher than the estimate by 25.
Bengal . . .	85,91	87,31	92,76	The actuals of both years included heavy charges for prosecution of political cases. The increase of 6,85 over the actuals of 1910-11 was due to payment of arrear salaries for 3 years ending 1911-12 of ministerial establishments in Civil and Criminal Courts amounting to 2,50 and 3,00 respectively, to increase of High Court Judges and revision of the High Court's establishment which contributed 60, and to payment of Royal Bonus amounting to 68.	Budget provided for normal expenditure under Law Officers, for revision of the High Court's establishment and for salaries of ministerial establishments of Mufassil Courts at the increased rates for 1911-12. Provision was also made for payment of a portion of the arrear salaries of ministerial establishments for the two years ending 1910-11. But the prosecution of a few lengthy political cases resulted in an increased expenditure of 2,72 which was covered by re-appropriation sanctioned by Local Government from other heads, and the payment of the full amount of arrear salaries of ministerial establishments in Civil and Criminal Courts caused an excess of 1,00 and 1,50 respectively over Budget which were partly met by savings under other heads. The bulk of the arrear payments occurred in March 1912 (3,23). The audit was not conducted against grant but against sanctioned scales and the actuals appeared too late to permit of extra grants being obtained within the year.

19A. Law and Justice - Courts of Law—*contd.*

Provinces.				LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Actuals, 1910-11.	Budget, 1911-12.
United Provinces of Agra and Oudh.	60,25	62,19	62,24	Excluding from the actuals of 1911-12 the payments for Royal Bonus aggregating 54, there was an increase of 1,85. This was mainly attributable to higher expenditure on extra Courts, consequent on the institution of an abnormally large number of suits in the two previous years.	Excesses due to the payment of Royal Bonus and the appointment of an additional Judge for the Small Cause Court at Lucknow, not originally provided for and to higher expenditure on Contingencies consequent on extra Civil Courts and larger outlay on Travelling Allowance and Contingencies of Criminal Courts were counterbalanced by savings attributable to smaller total payments of fees to pleaders and barristers in civil and criminal cases and of diet to witnesses and assessors in civil suits as well as by a decrease in the share of salaries of district officers debitible to criminal courts.
Punjab . . .	40,94	41,17	42,17	The increase over 1910-11 was chiefly due to the appointment of a 7th Judge and his establishment, the reorganization of the Provincial Service and the payment of the Royal Bonus (29).	The excess was due to the payment of the Royal Bonus (29) and higher expenditure on account of diet and road money to witnesses (28) as also to leave arrangements of Divisional and Sessions and District Judges.
North-West Frontier Province.	5,70	5,67	5,80	.....	The increase was chiefly under Criminal Courts and was due to the reorganization of the Political Department. An extra grant was sanctioned by the Government of India to cover the increase.
Madras . . .	59,23	61,36	62,10	The increase occurred chiefly under Civil and Sessions Courts (1,77) and was due to an increase of two Sub-judges in the cadre, the establishment of temporary courts in certain districts, the payment of the Royal Bonus (57) and to an increase in Process-Serving and Copyists establishments (24). Other causes were higher adjusting figures received from Land Revenue and the appointment of additional Puisne Judges.	The increase was due chiefly to appointment of two Puisne Judges to the High Court; appointment of two temporary additional District and Sessions Judges and of two permanent Sub-Judges under Civil and Sessions Court; establishment of temporary Sub-Judges and District Munsifs' Courts; payment of Royal bonus; increased expenditure under Process-Serving and Copyists establishments and under Printing and translation charges partly counterbalanced by large savings under Criminal Courts due to variations in the one-fifth charge transferred from 3—Land Revenue.
Bombay . . .	54,55	54,59	55,31	The increase was due to the charges for the Royal Bonus and Grain Compensation, to a larger number of Officers having been on duty and to increased expenditure on Diet and Road money to witnesses and also to the post of a Puisne Judge having remained vacant for a longer period in 1910-11.	The excess over the Budget was mainly due to payments of Royal Bonus (40) and Grain Compensation Allowance (20), to heavy charges incurred on account of a larger number of criminal appeals and other criminal cases in which Government were interested and to a refund of 12 to the Ahmedabad Municipality on account of Municipal fines for the years 1906-07 to 1909-10. The excess was, however, foreseen and met by reappropriation.
Total in Rupees . . .	4,29,85	4,38,15	4,46,88		
Equivalent in Sterling . . .	£ 2,865.7	£ 2,921.0	£ 2,978.9		
England : . . .	1,4	6.0	3.1		
Total including England.	2,867.1	2,926.0	2,983.0		The decrease was mainly due to the expenditure in connection with the Savarkar case having been less than the Budget Estimate.

## 19A.—Law and Justice—Courts of Law—concluded.

## Excess over Grant.

	EXCESS OVER GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVER- NMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Eastern Bengal and Assam . . .	...	4	...	...	...	...	...	4
Bengal . . . .	...	1,66	...	...	...	...	1,66	...
Madras . . . .	...	27	...	...	...	...	27	...
Total . . . .	...	1,97	...	...	...	...	1,93	...
								4

116. Compared with the previous year, expenditure increased during 1911-12 by 16,98. The most important increases were in Bengal (6,85) due chiefly to increases under Civil and Sessions Courts (3,06) and Criminal Courts (3,40) consequent on the reorganisation of ministerial establishments and payment of resulting arrears and the Royal Bonus ; in Madras (2,96) due to the increase of two in the cadre of Sub-Judges, to the establishment of temporary courts, to the appointment of two additional Puisne Judges and to the Royal Bonus ; in Eastern Bengal and Assam (2,59) due to the revision of ministerial establishments, increases in salaries and new and temporary appointments ; in the United Provinces (2,19) due to the expenditure on additional courts required to try the special mortgage suits instituted during the previous year and the Royal Bonus.

117. Compared with the Budget the expenditure increased by 8,68 due chiefly to increases in Bengal (5,42) under Law Officers (2,72) due to payment of counsel's fees in the Dacca Conspiracy, Dumraon Raj and Midnapur cases and the payment of arrears consequent on the reorganisation of establishments referred to above and in Eastern Bengal and Assam (1,63) due to the Royal Bonus, higher fees to pleaders, and payments of diet money.

118. Expenditure under Civil and Sessions courts increased by 9,20 chiefly under Establishments (6,11) due to reorganisations in Bengal and Eastern Bengal and the creation of additional Courts and Service of Process (1,81) in all Provinces. The increase under Criminal Courts (7,29) was mainly due to the reorganisation of establishments. Under Law Officers charges decreased by 1,10.

119. Provincial excesses in Bengal (1,66) due to arrear establishment charges and in Madras (27) occurred late and have been sanctioned by the Local Government. A Provincial excess of 4 in Eastern Bengal and Assam requires the sanction of the Government of India.

## 19B.—Law and Justice—Jails.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	17.68	18.08	16.82	The decrease was due to smaller charges under Commissariat Supplies and passage money.	The decrease from the Budget occurred in the charges of the convict settlements at Port Blair on account of vacancies in several establishments, smaller passage requirements, savings under Commissariat Supplies and reduced demand for coal and other supplies.
Central Provinces . . .	5.68	5.82	5.53	There was a large reduction in 1911-12 under Rations on account of smaller Jail population and cheapness of provisions, which was partly counterbalanced by an increase in expenditure under Purchase of Raw Materials.	The decrease was due to the appointments of Superintendents, Central Jail, being held by junior officers, less expenditure on Rations owing to small Jail population and cheapness of provisions and savings under Jail Manufactures.
Burma . . .	13.37	12.91	13.60	The increase was due to larger purchases of raw materials in Central Jails, and to a rise in the price of food partly counterbalanced by less outlay on repairs.	The increase in comparison with the Budget was due to an overestimate of probable savings, to the payment of the Royal Bonus, and to larger outlay on rations as well as on diet and conveyance of under-trial prisoners, owing to the rise in the price of rice.
Eastern Bengal and Assam.	9.74	10.61	9.82	Under Jails expenditure decreased by 34—for though the revision of pay of Jailors and Warders establishment involved an increase of 35 and the payment of Royal Bonus came to 5, this was more than wiped out by a decrease of 77 under Dietary Charges due partly to the release of convicts on the occasion of the Royal Visit to India and partly to the lower price of grain. Under Jail Manufactures, enhanced expenditure of 10 on raw materials, and 2 on contingencies together with smaller expenditure of 20 on machinery resulted in a falling off in expenditure of 8.	The saving in the Budget was made up of 82 on account of dietary charges due partly to the release of convicts on the occasion of the Royal Visit to India and partly to the lower price of food grains and of 51, representing provision for European Stores and Machinery which was not utilized.
Bengal . . .	28.73	27.09	23.87	The actuals of 1910-11 were nearly maintained. The expenditure under Jails was however less by 1.85 owing to smaller dietary charges consequent on a fall in prices and to reduction of jail population, while there was a corresponding increase in the outlay on the purchase of raw materials for manufacturing purposes.	Savings in Budget were caused mainly by smaller dietary charges due to a fall in prices and to a reduction in the jail population.

19B. Law and Justice - Jails—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
United Provinces of Agra and Oudh.	19.09	20.04	18.09	As compared with 1910-11, the dietary charges were lower by 1.01 mainly due to a decline in the prison population. The special payment of the Royal Bonus (12) and larger outlay on purchase of raw materials (24) in the year under report were almost counterbalanced by lower expenditure on purchase of quinine (15) and on the Sansiah Colony at Kheri (14) as a result of the transfer of its management to the Salvation Army.	Excluding the special charges of 12 on account of the Royal Bonus from the actuals for 1911-12, the lower dietary and hospital charges and smaller outlay on purchase of raw materials and quinine coupled with savings under salaries of Superintendents, Central Jails, chiefly due to the appointment of junior officers, in place of seniors on leave and deputation, accounted for almost the whole of the variation.
Punjab . . .	11.09	11.35	12.27	The increase over 1910-11 was due to the causes mentioned in the column for Budget and to some extent to the revision of the warden and other Jail establishments.	The increase was partly in the charges for the purchase of raw materials (57) due to a larger demand for Jail-made articles by public offices and to the rise in the price of cotton yarn and other raw materials and partly in the charges for moving prisoners (16). The payment of the Bonus (10) also accounted for the increase to some extent.
North-West Frontier Province.	1.32	1.37	1.48	The increase over 1910-11 was chiefly under dietary charges and was partly due to the increase in the daily average number of prisoners confined in Jails and partly to excess purchases made in consequence of short stock of grains at the close of 1910-11.	The excess was due to the fact that the lump deduction of 11, made in the Budget for probable savings, was not realized.
Madras . . .	15.09	15.12	14.07	Decrease was due to smaller prison population and lower rates for articles of diet. Large orders from the Police Department also increased charges under manufactures in 1910-11.	Decrease below Budget was due mainly to reduction of temporary establishment charges, absence of officers on leave in England, and considerable fall in dietary charges as a result of smaller prison population and more favourable rates for articles of diet.
Bombay . . .	10.99	10.77	11.36	High prices of food-grains and raw material for Jail Manufactures and the payments of Royal Bonus and Grain Compensation were the chief causes of the excess.	The excess was chiefly under dietary charges (33) due to higher prices of food grain, under salaries and establishments (11) due to increments and leave, under Royal Bonus (6) and Grain Compensation (3).
Total in Rupees	1,27,68	1,33,16	1,26,41		
Equivalent in Sterling	£ 861.2	£ 887.7	£ 842.7		
England . . .	...	...	...		
Total including England . . .	861.2	887.7	842.7		

120. Expenditure was less than both the previous actuals (1,27) and the Budget (6,75). As compared with the previous year the actuals were 2,61 better under Jails and 2,06 worse under Jail Manufactures. The improvement under Jails occurred chiefly in Bengal (1,35), due to smaller dietary charges consequent on a fall in prices and a smaller jail population and in the United Provinces (1,11) also due to the latter cause. The higher expenditure under Jail Manufactures occurred chiefly in Bengal (1,44) and was due to larger outlay on the purchase of raw material.

121. The improvement as compared with the Budget occurred mainly in Bengal (3,22) due to smaller dietary charges owing to cheaper prices and smaller Jail population; in the United Provinces (1,95) due to lower dietary charges and less purchase of raw material; in Eastern Bengal and Assam (1,29) due also to lower dietary charges and less purchase of stores and in India (1,26) in the charges of the Convict Settlement at Port Blair, on account of vacancies in establishments, less passage requirements and smaller commissariat supplies.

122. A Provincial excess of 32 in the Punjab, which occurred in March, has been sanctioned by the Local Government.

## 20.—Police.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	12,54	14,33	13,71	The increase as compared with the actuals of the preceding year was due to the gradual introduction of the reforms in connection with the reorganisation of Police in several minor Administrations.	The savings were due chiefly to the provision for the reorganisation of the Police in Baluchistan not having been fully utilised.
Central Provinces . . .	32,06	32,80	33,46	The variation was chiefly due to the grant of the Royal Bonus amounting to 60 and the gradual filling up of the sanctioned scale in 1911-12. The average growth of Police expenditure based on five years' figures was about 2,02, but this could not be taken as a safe standard for estimating the increase in future expenditure as the average was high owing to the gradual introduction of the Police reforms.	The increase was chiefly due to the grant of the Royal Bonus amounting to 60.
Burma . . .	1,20,99	1,23,80	1,26,76	In 1911-12, the increase under Police Force (1,81) resulted from the creation of new Police Circles in certain districts, to larger expenditure under Punitive Police and to arrear pay drawn by Military Policemen. Under ordinary items there was a normal increase (1,57). The increase under Travelling Allowance of Police Force (85) was due to the increased rate of Travelling allowance sanctioned by the Local Government.	The increase over the Budget was mainly due to the payment of the Royal Bonus amounting to 2,45, to the drawal of conveyance allowance amounting to 71, to an over estimate of probable savings under Police Force and Establishment, to larger expenditure under Travelling Allowance of Police Force, Inspectors and Police Force to and from India, and under District Executive Force—Contingencies, partly counterbalanced by smaller outlay on Petty Construction and Repairs in the Civil Police, on purchase and carriage of supplies under Police Food Supply, on arms and accoutrements and contingencies under Special Police and by the appointment of Sub-Assistant Surgeons on lower salary under Hospital charges.
Eastern Bengal and Assam . . .	58,00	60,48	58,00	The increase of 6,08 was mainly accounted for by increases of 4,88 under District Executive Force and 90 under Special Police. If payments of Royal Bonus amounting to 59 and 17 be excluded these increases stand at 8,79 and 73 respectively. Under the former head salaries increased by 75 (the figure in 1910-11 having been very low) and additions to the sanctioned strength of Inspectors and Constables accounted for a rise of 56. The increase in strength involved additional expenditure on Travelling Allowance, construction of buildings and contingencies (especially rent of buildings for subordinate police officers) and expenditure on these accounts rose by 32,61 and 47. Under Special Police the increase occurred in connection with the Assam Frontier Police and was apparently due to the operations in the Abor country. The full complement of officers was retained on duty salaries thereby rising by 22 and contingencies increasing proportionately.	Under the head District Executive Force savings accrued to the extent of 8,12. The provision under Police Force was 21,55 which included a lump provision of 2,50 for the reorganisation of the Subordinate Force. The expenditure was 19,70 or, excluding 55 for Royal Bonus 19,15, and this was practically covered by the provision excluding the lump grant (the lump deduction for savings having been underestimated) although expenditure of 65 was incurred for additional appointments of Inspectors and constabulary. Under River Police there was a lump provision of 2,75 for reorganisation and another of 30 for the Stop Boat Scheme. From the former only 1,02 was expended and from the latter 20. Minor savings and excesses occurred which balanced one another principally a saving of 40 under Construction against an excess of the same amount under Travelling Allowance, very large provision having been made under the former head while under the latter the estimate overlooked the requirements of the increased Police Force. Excess occurred under Special Police (67) Criminal Investigation Department (13) and Superintendence (4) due in the first

20.—Police—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Mysore	83,16	85,97	86,71	case to the payment of 17 as Royal Bonus and extra expenditure on salaries due to the full complement of officers being kept on duty and on clothing in the Assam Frontier Force, in the second to the placing of an officer on special duty and in the third to a move of Headquarters.	
United Provinces of Agra and Oudh	1,03,32	1,11,81	1,10,43	Actuals, 1911-12 included 1,38 on account of Royal Bonus. Excluding this item, the increase over 1910-11 amounted to 2,17 of which 1,00 occurred under Presidency Police and 1,06 under District Police owing to the introduction of Police reforms. Under Presidency Police the number of Deputy Commissioners and European constables was increased, and the office establishment was reorganized. In the District Police the Force was augmented and incidental charges also increased.	Budget, 1911-12 provided for the items noted in the column for Actuals but not for the Royal Bonus, which was met partly by savings under other heads amounting to about 1,00 and partly by re-appropriation of 41 sanctioned by the Local Government. Owing, however, to heavy payment of Travelling Allowances of the District Executive force in the closing months of the year, due to mobilisation of the force during the Royal Visit and to increased touring on account of political cases, the grant under this head was exceeded by about 60 of which about 20 was not from savings under this head, leaving a balance of 40. This excess was due to heavy drawings in February and March.
Punjab	56,50	62,95	58,63	The increase over 1910-11 was due partly to the payment of the Bonus (107) and partly to the increase in the Police Force under Railway Police and District Police (103).	Out of the lump allotment of 7,35 for further reforms about 2,87 was utilized under District Executive Force and Railway Police, 1,57 expended for relieving towns of Police charges and a nominal amount (about 7) on patty construction and repairs. The lapse of 2,84 was enhanced by savings mainly under District Executive Force, purchase of tents and clothing (39), salaries (22), rewards to general police (15), allowance to cadets of the Police Training school (10) and several heads of supplies and services and Hospital charges (37) as also under Village Police (12) and Railway Police (35) chiefly due to the lump provision of 20 for re-distribution of the share of Railway Police charges not having been utilized and by the transfer of 18 out of the grant for patty construction and repairs for expenditure in the Public Works Department. Against this there have been excesses owing to the payment of Royal Bonus (225), on purchase of arms (75) and higher outlay on travelling allowances of District Executive Force (87).

After eliminating 5,22, provided for Budget purposes, on account of contribution to Municipalities for relief from Police charges, the increase was chiefly due to the payment of the Bonus (1,07) and to an over-estimate of the deduction for probable savings and, to some extent, to leave arrangements.

20.—Police—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
North-West Frontier Province.	15,60	17,08	16,82	Higher expenditure in 1911-12 was due partly to an increase in Police Force and partly to the special expenditure on account of the Bonus (34).	The decrease was due partly to the nominal provision of 58 being made for Budget purposes as set-off against the waived Municipal contributions for Police charges and partly to the utilization of the provision of 50 made for compensation for dearness of food to a very small extent only and to non-utilization of the provision of 26 made for Loi-Shilman Railway counterbalanced to some extent by special expenditure on account of the bonus (34).
Madras . . .	30,45	86,39	84,59	This increase occurred chiefly Under District Executive Force (395) and was due to enlistment of additional constables, promotions, creation of Vellore District and the Royal Bonus.	Savings in the Budget occurred mainly under pay of Police Force due to slower recruitment of constables in districts than was anticipated, and were partly counterbalanced by increase under Salaries due to payment of leave and acting allowances and by heavier expenditure on secret service.
Bombay . . .	94,80	1,00,78	1,01,50	The actuals of 1910-11 included a special payment of 88 made to Bombay Port Trust for plots of land acquired for the quarters of the Prince's and Victoria Dock Police, while in the year under review there were special charges on account of Royal bonus (1,8), Grain Compensation (79), Temporary Famine Police in the Districts (20), and Extra Allowance to Village Police in connection with the Famine (5), which were not provided for in the Budget. Excluding these special items and allowing for the transfer to the Public Works Department for the construction of certain Ghāt Paths (11), there were large savings in the Budget due chiefly to the partial utilization of the lump provision of 4,59 for Police reorganization and the non-utilization of the provision of 58 for Additional Mounted Police in the Kaira District, the scheme not having been sanctioned. These savings were mostly utilized for the special items of expenditure referred to above and for increased expenditure on Travelling Allowance, Carriage of Constabulary and Secret Service Money in consequence of the Police arrangements in connection with the Royal Visit, and less recoveries of contributions from the Native States in the Kathiawar Agency owing to Famine.	In the year under report, special charges were incurred on account of Royal Bonus (1,8), Grain Compensation (79), Temporary Famine Police in the Districts (20), and Extra Allowance to Village Police in connection with the Famine (5), which were not provided for in the Budget. Excluding these special items and allowing for the transfer to the Public Works Department for the construction of certain Ghāt Paths (11), there were large savings in the Budget due chiefly to the partial utilization of the lump provision of 4,59 for Police reorganization and the non-utilization of the provision of 58 for Additional Mounted Police in the Kaira District, the scheme not having been sanctioned. These savings were mostly utilized for the special items of expenditure referred to above and for increased expenditure on Travelling Allowance, Carriage of Constabulary and Secret Service Money in consequence of the Police arrangements in connection with the Royal Visit, and less recoveries of contributions from the Native States in the Kathiawar Agency owing to Famine.

## 20.—Police—concl'd.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
				Provinces (9), and a special refund of £ to the Standard Oil Company of New York at Aden. Contributions towards the Special Police from the Native States in Kathiawar were also less by 80 in consequence of Famine.	
Total in Rupees . . .	6,52,42	8,95,72	6,90,20		
Equivalent in Sterling . . .	£ 4,849.5	£ 4,698.1	£ 4,601.8		
England . . .	2.1	2.0	1.7		The decrease was due to less charges for passage of Assistant Superintendents, the number of appointments having been fewer than was contemplated when the Budget Estimate was prepared.
Total including England . . .	4,851.6	4,840.1	4,603.0		

## Excess over Grant.

	EXCESS OVER GRANT.	EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY PROVINCIAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
		Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Eastern Bengal and Assam . . .	...	25	...	...	...	...	25
Bengal . . . . .	...	38	...	...	...	38	...
North-West Frontier Province . . .	6	...	...	...	6	...	...
Madras . . . . .	...	101	...	...	...	101	...
Total . . . . .	6	159	...	...	6	184	...

123. The expenditure increased by 37.78 as compared with that of 1910-11. The increase was due partly to the cost of reforms already introduced in the previous year as well as to further reforms undertaken during the year and partly to the very considerable expenditure on the Royal Bonus which affected all Provinces. In the Punjab and some Minor Administrations, Municipalities were relieved of all police expenditure hitherto incurred by them and in the United Provinces small rural towns were similarly relieved of such expenditure. The effect of the relief afforded to Municipalities will mainly be a loss of revenue but as the result will be to transfer the expenditure to the state it is referred to here.

124. Under Inspectors, Constables, etc., the increase was 11.66 being most marked in the Punjab (3,03), Madras (2,04), the United Provinces (1,49), and Eastern Bengal and Assam (1,21). Under office and other establishments the increase was (8,90) and under house-rent and other allowances (5,27).

125. The increase as compared with previous actuals occurred in all Provinces but chiefly in the United Provinces (7,11), Bombay (6,70), Burma (5,77) and Eastern Bengal and Assam (5,09).

126. As compared with the Budget, the expenditure was less by 5,52 due chiefly to decreases in the Punjab, (3,72) due to the provision made from the relief of municipalities from Police charges being in excess and in Eastern Bengal and Assam (2,37) due to less expenditure against the lump grants provided for reorganization under District Executive Force and River Police and an increase in Burma (2,96) due to the payment of the Royal Bonus (2,45) and conveyance allowances.

127. The excesses over grants were apparent late in the year. The excess of 25 in Eastern Bengal and Assam requires the sanction of the Government of India. Provincial and Imperial (Special) excesses aggregating 1,40 have been sanctioned by the Local Governments and Administration.

## 21.—Ports and Pilotage.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals 1910-11.	Budget 1911-12.
Burma . . .	12,42	12,45	12,64	The increase was under Ordinary charges.	The increase in comparison with the Budget was mainly due to larger outlay on purchase of marine stores, to the arrear payment of subsidies, to steam-boat companies, to larger expenditure on Marine Establishment, to larger outlay on Light Houses and Light ships under Supplies and Services, and to the payment of Bonus under Salaries and allowances of officers and men afloat. The increase would have been much more had not the Store account ended in a minus entry. The excess was partly counterbalanced by savings under Purchase and hire of ships and vessels and under Miscellaneous.
Eastern Bengal and Assam.	92	428	1,18	The payment of a contribution of 30 to the Pilotage Fund and larger expenditure of 4 on coal raised the expenditure by 34. This was partly counterbalanced by the non-payment of the subsidy of 12 for the Accelerated Service between Barisal and Chittagong and the reduction by 8 of the subsidy for the Accelerated Service between Narayanganj and Chandpur.	Provision of 12 as subsidy for the Accelerated Service between Barisal and Chittagong was not utilized and there was a saving of 8 owing to a reduction of that amount in the subsidy for the service between Narayanganj and Chandpur. The provision for Marine Stores, Coal, etc., was however exceeded by 8.
Bengal . . .	12,33	11,89	12,56	Actuals 1911-12 showed an increase of 28 over those for 1910-11. The adjustment of recoveries by the Agent, Government Consignments, which were taken in reduction of charges for his office, provided under Marine Establishment, was postponed till next year owing to delay in the submission of recovery claims for the last 2 months of 1911-12. But for this the actuals would have been less by about 81, expenditure on Marine Stores having been less by 82 and that under Pilotage Establishment greater by 80 on account of trade activity.	The excess over Budget was nominal and was due to postponement of the recoveries referred to in the column for Actuals.
Madras . . .	22	19	21	Accounts, 1910-11, included a special item of 3 on account of purchase of a motor launch while Landing and Shipping charges in 1911-12 exceeded those in 1910-11 by 2.	The increase was due to increased expenditure under Landing and Shipping charges.
Bombay . . .	78	78	71	The decrease was due to the cost of special repairs to the steamer <i>Jhelum</i> , the expenditure on that account having been 7 against 14 in the previous year.	The savings in the Budget were due chiefly to the provision of 13 for special repairs to the Steamer <i>Jhelum</i> not having been fully utilized.
Total in Rupees,	26,67	26,58	27,25		
	2	2	2		
Equivalent <sup>4</sup> in Sterling.	177.8	176.9	181.6		
England . . .	1	1	1		
Total including England.	177.9	177.0	181.7		

21.—**Ports and Pilotage—concl.****Excess over Grant.**

	EXCESS OVER GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Eastern Bengal and Assam . . . . .	...	5	...	...	...	...	...	5
Bengal . . . . .	...	61	...	...	...	56	...	...
	...	61	...	...	...	56	...	5

128. The excess over both previous actuals and Budget was small and was largely nominal, due to delay in adjustment in Bengal by the Agent for Government Consignments of recoveries taken in reduction of the charges of his office.

129. The above delay occurred in respect of the last two months of the year and occasioned an excess of 56 which has received the sanction of the Local Government. A provincial excess of 5 in Eastern Bengal and Assam, which occurred late in the year, requires the sanction of the Government of India.

## 22.—Education.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST																																		
				Actuals, 1910-11.	Budget, 1911-12.																																	
India . . .	7,87	6,36	5,51	The higher expenditure in the preceding year was due to the payment of some special grants to certain schools in Bangalore, Baluchistan and Coorg.	Excess over Budget was due to the payment from Imperial Revenues of the salaries of certain Furlough Reserve Officers.																																	
Central Provinces	17,26	20,16	17,83	The average increase of expenditure based on the figures of the last four years worked out to 94. Reforms introduced of recent years were, however, approaching completion and this average was not a safe guide in estimating the increase in future years. The increase of 57 in 1911-12 was due (1) to the conversion of the Training School at Jubulpore into a Training College, (2) to larger grants paid for Municipal and Local Schools, (3) to the provincialization of certain High Schools and (4) to the payment of the Royal Bonus.	The savings were largely out of the non-recurring grant of 200 of which 1,07 were transferred to Public Works Department for expenditure on educational buildings and 68 were not utilized. There was also a saving of 85 under Stipends to pupils in Training Schools.																																	
Grama . . .	18,75	24,04	20,22	From a review of the actuals of the last five years, it appeared that the average annual rate of increase under ordinary charges under the control of the Director of Public Instruction was near 74. The expenditure in 1909-10 and 1910-11 had to be restricted owing to the financial position of the Local Government.	The decrease below the Budget was mainly due to the transfer of 2,80 to 45—Civil Works for expenditure on the construction of Government School buildings and houses, to the unspent balance of 64 of special Imperial grant, to the savings under building grants and grants for books and equipment, to the non-utilization of the full provision made for fees for revision of Vernacular Readers and to the appointment of an officer of the Provincial Educational Service as Assistant Director of Public Instruction. The decrease was partly counterbalanced by an increase under Salaries and Establishments under Inspection due to probable savings having been over estimated in the Budget, and by larger expenditure under Pali Examination charges.																																	
Eastern Bengal and Assam.	26,11	33,18	31,58	Excluding 16 on account of Royal Bonus expenditure increased by 5,32. This occurred principally under the following heads for which figures for the last three years are given :—	The Budget contained a lump provision of 60 for Collegiate education and another of 5,00 for Educational Reforms. The former was not utilized under 22—Education and the latter was used in part only to meet excess expenditure under the various minor heads. Owing to large increases in the Inspecting and Teaching Staffs and to increased expenditure on Books and Apparatus and large grants to Local Bodies the lump provision of 5,00 was drawn upon to the extent of 31,24 and 66 under the heads Inspection, Government Colleges General and Government Schools General respectively. There was further an excess of 1,68 under grants-in-aid due to very large expenditure on this account at the end of the year particularly for grants for buildings. The provision under Miscellaneous was also exceeded by 48, expenditure on Manuals and Land being very high during the year. The net saving was 1,60.																																	
				<table border="1"> <thead> <tr> <th></th> <th>1909-</th> <th>1910-</th> <th>1911-</th> </tr> <tr> <th></th> <th>10.</th> <th>11.</th> <th>12.</th> </tr> </thead> <tbody> <tr> <td>Inspection</td> <td>4,33</td> <td>4,69</td> <td>5,15</td> </tr> <tr> <td>Government Colleges</td> <td>2,35</td> <td>2,87</td> <td>4,02</td> </tr> <tr> <td>Government Schools</td> <td>8,85</td> <td>9,47</td> <td>10,99</td> </tr> <tr> <td>General</td> <td>3,03</td> <td>3,92</td> <td>5,48</td> </tr> <tr> <td>Grants-in-aid</td> <td>57</td> <td>38</td> <td>94</td> </tr> <tr> <td>Miscellaneous</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Under the first three heads the increase was due to increases in the Inspecting and Teaching Staffs and appointments of Additional Professors, to larger expenditure on Books and Apparatus and larger grants to Local Bodies. Under Miscellaneous the abnormal increase included additional expenditure of 23 representing cost of land and 25 spent on Manuals supplied to Local Boards.</p>		1909-	1910-	1911-		10.	11.	12.	Inspection	4,33	4,69	5,15	Government Colleges	2,35	2,87	4,02	Government Schools	8,85	9,47	10,99	General	3,03	3,92	5,48	Grants-in-aid	57	38	94	Miscellaneous					
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22.—Education—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST.	
				Actuals, 1910-11.	Budget, 1911-12.
Bengal . . .	55,21	70,26	58,54	The increase over 1910-11 was 3,33 which included 26 on account of Royal Bonus and 1,78 spent in the Education Department out of the lump provision of 12,00 for non-recurring expenditure. The latter amount was spent in equipment and buildings of Primary Schools and of a few private colleges and schools and laboratories and fittings for the Civil Engineering and Presidency Colleges. The remaining increase of 1,29 was recurring and was due to augmentation of Inspecting Staff (including an Inspector of Muhammadan education) and to the strengthening of teaching staff in Arts Colleges and Secondary Schools and to larger grants to European Girl's Schools.	Budget included 12,00 for non-recurring expenditure out of which about 1,78 were spent in the Education Department and about 4,69 in the Public Works Department on the following objects, viz., construction of new laboratories in the Presidency College, of hostels in several Zila schools and of buildings for Guru Training Schools, about 1,50 on buildings for the new Government at Ranchi and 1,37 were transferred to other heads and the remainder lapsed. Increased provision of about 2,50 was also made for augmentation of Inspecting Staff (including an Inspector of Muhammadan Education) for revision of pay of Sub-Inspectors transferred from Districts and for strengthening and improvement of teaching staff in Arts Colleges and Secondary schools. Owing, however, to delay in the maturing and introduction of some of the schemes, the full provision could not be utilized and a little over 100 lapsed.
United Provinces of Agra and Oudh.	38,45	51,86	48,31	Excluding from the actuals for 1911-12 payments aggregating about 7,74 out of the special grant given by the Government of India for non-recurring expenditure the principal items of which were larger grants to District Boards (3,01), to Private Educational Institutions (2,88), for purchase of apparatus, furniture, etc., in Government Professional Colleges and Schools (General and Special) aggregating about 93, to the University for building and library (90), as also the special payment of 17 for the Royal Bonus there was an increase of 2,00 as compared with the previous year. This was mainly attributable to the fact that the actuals for the year under report included charges for the Provincialized Zila Schools for the whole year as against a part only of the previous year. Setting apart special payments, the smaller expenditure of 1,89 on contributions to District Boards was almost counterbalanced by a further payment of grants to private institutions (78) and higher outlay on Government Schools—Special (76) and Scholarships (10).	The main causes contributing to the dearness (6,50) as compared with the Budget were :— <ul style="list-style-type: none"> <li>(a) Non-utilization under this head during the year of 5,17 from the special grant 5,17 <ul style="list-style-type: none"> <li>(i) 4,01 not having been spent during the year, and</li> <li>(ii) 1,16 having been transferred to the Public Works Department for expenditure on Educational buildings.</li> </ul> </li> <li>(b) Non-utilization of lump al oments for reasons given below 1,03 <ul style="list-style-type: none"> <li>(i) 82 for the Technical Institution at Cawnpore not being opened, and</li> <li>(ii) 21 for the regrading of the Provincial Education Service not having been sanctioned.</li> </ul> </li> <li>(c) Transfer to the Public Works Department for expenditure in that Department of grants detailed below 70 <ul style="list-style-type: none"> <li>(i) 40 out of the original grant for University.</li> <li>(ii) 30 from the lump provision of 34 for school leaving certificate examination classes.</li> </ul> </li> <li>(d) Savings amounting to 1,63 under the following heads :— <ul style="list-style-type: none"> <li>(i) Government Schools, Special owing to delay in opening</li> </ul> </li> </ul>

22.—Education—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Punjab . .	22,84	26,82	23,55	As compared with 1910-11 the increase was chiefly due to larger grants-in-aid having been made during the year.	<p>certain Technical and Industrial Institutions . . . . . 49  (ii) Establishment of Government Schools, General . . . . . 34  (iii) Salaries and establishment of the Rurki College . . . . . 28  (iv) Scholarships . . . . . 19  (v) Purchase of stores for the Engineering College Book Depot and Press Stock . . . . . 17  (vi) Salaries in Government Colleges, General . . . . . 13  (vii) Drawing and Model Schools . . . . . 8  On the other hand there were excess of . . . . . 2,02  (i) 1,78 under Grant-in-aid met out of sources other than the Special India Grant.  (ii) 24 under Special Schools for purchase of machinery for the Industrial School, Lucknow.  Other variations of minor importance almost counterbalance one another.</p>
North-West Frontier Province.	1,62	1,27	1,61	In 1910-11 there was higher expenditure under Grants-in-aid while there was smaller expenditure under Direction and Inspection taken together owing to the fact that the appointment of the Director was held by an Assistant Inspector of Schools for the greater part of the year.	The decrease was due to the non-utilization of the lump provision of 3,00 for improvement of education under Government Colleges and Schools and of 50 for the Lawrence Memorial Asylum, Murree, owing to the institution not having been provincialized as was anticipated. Out of 3,00 a transfer to the extent of about 1,87 was, however, made to the Public Works Department for School buildings. The increase under Grants-in-aid due to the payment of 25 to the Lawrence Memorial Asylum was counterbalanced by savings under Salaries and Stipends under Government Schools.
Madras . .	39,86	49,94	45,87	Increase was due to increase in teaching grants to Elementary Schools and grants for furniture and other special objects (8,48), in Subsidies to Local Boards (98), to the transfer to this head from 28.—Scientifico etc. of the Technical Institute and Industrial Departments and to additional appointments in the Presidency College.	Decrease below the Budget was due to partial lapse of grant to University, lapse of lump provisions for the establishment of Government Model High Schools and for the reorganisation of Training Schools for Masters, transfer of a portion of the special additional grant sanctioned by the Government of India to 45.—Civil Works, savings in the salaries of Inspecting officers, and non-utilisation in full of the allocations for contributions to Local Boards and Municipalities.

22.—Education—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals 1910-11.	Budget 1911-12.
Bombay . . .	47,54	56,78	48,73	The increase was mainly due to heavy payments in support of Local Schools for the extension of Primary Education. Expenditure on account of the purchase of furniture for Secondary Schools, payments of arrears of Grants-in-aid for collegiate reforms, increased payments of grants to Primary and special Schools, Grants-in-aid by results, grants for books and furniture, Royal Bonus and Grain Compensation also contributed to a considerable extent towards the increase. The excess was however, partly counterbalanced by smaller payments on account of building grants and recoveries of arrears of contribution towards the cost of the Raj Kumar College Staff.	Excluding 3,45 transferred to the Public Works Department for the construction and repair of Educational buildings, the net Budget showed savings aggregating 4,60, out of which 2,54 (being the unspent balance of the Imperial assignments for the development of Technical Education 1,19 and for non-recurring expenditure on Education 1,35) were transferred to the Estimate of 1912-13. The rest of the savings was chiefly due to (i) delay in taking over the Gujarat College under Government management, (ii) the provisions for additional trained teachers in the pay of Assistant Masters of High Schools and for Grants to Secondary Schools not having been fully utilized owing to delay in sanction, and (iii) provisions for Building Grants to aided schools, publication of Sanskrit Series, Girls' Readers and Text Book of moral teaching for schools not having been wholly required. The savings were, however, absorbed to a certain extent on payments of arrears of grants-in-aid for Collegiate Reforms, increased payments of grants to Primary and Special Schools, grants-in-aid by results and grants for books and furniture, Royal Bonus (10) and Grain Compensation (2).
Total in Rupees . . .	2,75,30	3,42,66	3,01,60		
Equivalent in Sterling . . .	1,835.4	2,284.4	2,010.7		
England . . .	10.8	10.5	10.5		
Total including England.	1,846.2	2,294.9	2,021.2		

## Excess over Grant.

	EXCESS OVER GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Eastern Bengal and Assam . . .	...	23	...	...	...	...	...	23
Punjab . . .	...	25	...	...	...	25	...	...
North-West Frontier Province . . .	7	...	...	...	4	...	3	...
Total . . .	7	48	...	...	4	25	3	23

22.—**Education—concl.**

130. The expenditure was greater than that of 1910-11 by 26,29 but was less than the Budget by 41,06. The Budget provided for a very large increase of 67,36 and included allotments to the various provinces of 47,91 for non-recurring expenditure on buildings and equipment of schools and colleges of various classes or on grants made for these purposes, on hostels etc. These allotments could not be entirely expended during the year and about 11,00 remained over for future use. Expenditure on buildings, etc., to the extent of 15,49 provided for under this head was transferred to 45.—Civil Works or other heads so that the decrease as compared with the Budget was partly nominal. With the exception of India, where the absence of the special grants made in the previous year resulted in a decrease (2,16) and of the North-West Frontier Province all other Provinces shared in the increase. It was most marked in the United Provinces (9,91) due to payments to the extent of 7,74 out of the special allotment of 12,91 given for non-recurring expenditure and to the increase consequent on the charges for the full year of the Provincialized Zila Schools and in Madras (5,81) due to increased grants-in-aid and subsidies to Local Boards and to the nominal increase consequent on the record under this head of charges for the Technical Institute and Industrial Departments instead of under 26.—Scientific. The increase in Eastern Bengal and Assam (5,47) and Bengal (3,33) apart from special grants-in-aid were due to the increase and strengthening of the Inspecting and teaching staffs.

131. As compared with the Budget there were large decreases in Bengal (11,72), Bombay (8,05), the United Provinces (6,50) and Madras (4,27). These were largely due to the non-utilization during the year of the whole of the special allotments or to part of it being recorded under 45.—Public Works. In Bengal the special allotment was 12,00, out of which only 1,78 was spent under this head and 4,69 under Public Works. The special provision of about 2,50 for strengthening and improving the Inspecting and Teaching staffs and for the regrading of pay of sub-inspectors transferred from District Boards was also only partially required, resulting in a saving of about 1,00. In Bombay out of the special allotment of 5,00 only 50 was spent under this head, 3,15 was transferred to Public Works and 1,35 was carried forward. In the United Provinces 4,01 from the special grant of 12,91 was not spent during the year and the special provision for the Technological Institute at Cawnpore, for the regrading of the Provincial Educational Service and for the opening of certain Technical and Industrial Institutions was not required, owing to the institutions not having been opened and the regrading not having been sanctioned during the year. In Madras the decrease was due to the transfer of 1,25 from the special allotment of 3,00 to Public Works, to a smaller grant to the University and to the reorganisation of the Government Model High School not having been sanctioned during the year. During the year 1911-12 expenditure increased materially under the heads Government Schools, Secondary (5,21), Payment by Results (4,94) Government Schools, General, Contributions to schools (3,35), Grants-in-aid (3,01) and Contributions to District Boards (2,08).

132. An Imperial excess of 3 and Provincial excess of 23 in Eastern Bengal and Assam require the sanction of the Government of India. A Provincial excess of 25 in the Punjab has been sanctioned by the Local Government and the Imperial (Special) excess of 4 in the North-West Frontier Province by the Local Administration concerned. The excesses were apparent late in the year.

## 23.—Ecclesiastical.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST		Budget, 1911-12.
				Actuals, 1910-11.		
India . . .	1,89	1,97	1,82	...		Savings were due chiefly to the vacancy in the appointment of the Domestic Chaplain of Calcutta.
Central Provinces . .	79	93	76	...		Savings were due to a large proportion of the Chaplains in the Province being junior officers.
Burma . . .	1,24	1,26	1,28	...		The increase over the Budget was not by a reappropriation before the expenditure was incurred.
Eastern Bengal and Assam.	40	41	41	...		
Bengal . . .	2,09	2,18	2,08	...		Provision for Probationary Chaplains was overestimated.
United Provinces of Agra and Oudh.	2,50	2,75	2,53	...		Absence of Chaplains on long leave and the fact that a grant for the upkeep of church compounds was not spent accounted for the decrease.
Punjab . . .	2,45	2,26	2,34	...		The increase occurred under Ecclesiastical establishments and was due to officers on higher rates of salaries having been attached to the Province than were originally provided for.
North-West Frontier Province.	39	41	39	...		
Madras . . .	3,38	3,41	3,58	Increase occurred mainly in salaries of Chaplains.		Excess over Budget was due to an over estimate of savings under salaries, Church of England.
Bombay . . .	8,52	8,52	3,44	The decrease was in salaries and allowances due to the absence of a larger number of senior officers on leave.		The variation was due to a larger number of senior officers being on leave.
Total in Rupees . .	18,65	19,09	18,63			
	£	£	£			
Equivalent in Sterling . .	124.4	127.3	124.2			
England . . .	3	5	8	...		Decrease was due to the number of appointments having been fewer than was contemplated when the Budget Estimate was prepared.
Total including England.	124.7	122.8	124.5			

## 24.—Medical.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	7.70	7.84	6.81	Certain special grants for sanitary works in Bangalore and Coorg in 1910-11 accounted for the decrease.	The savings were due chiefly to a temporary vacancy in the appointment of the Sanitary Commissioner and to the usual provision for Plague charges not having been fully required.
Central Provinces	8.73	10.25	9.81	There was an extra expenditure of 31 in 1911-12 on account of purchase of quinine. Excluding this amount, the net excess over the last year's actuals was 77, which was chiefly the result of increased expenditure under Salaries of District Medical Officers, and Grants for dispensary buildings and for medical purposes and sanitation.	The actuals included 41 on account of the cost of quinine, which was chargeable to this head under the revised system sanctioned by the Local Administration. But for this expenditure, the decrease would have been 85 which was mainly due to non-utilization of the full provision made for sanitation and plague grants, partially counterbalanced by an increase under Hospitals and Dispensaries due to grade promotions of Sub-Assistant Surgeons and to grants sanctioned for dispensary buildings.
Burma . . .	19.00	25.18	21.89	The increase was due to annual growth of expenditure, to 1,51 spent in 1911-12 on contributions to Municipalities for sanitary purposes from the non-recurring Imperial assignment of 7,00 given in 1910-11 for expenditure in 1911-12 and 1912-13 and to larger expenditure incurred on account of the introduction of the Divisional Plague Scheme.	The decrease was mainly due to the absence of senior officers on long leave, smaller outlay on allowances, supplies and services, and contingencies under medical establishment; to the incomplete utilization of the provision made for the reorganization of the Rangoon General Hospital establishment; to the number of Sub-Assistant Surgeons having been below the sanctioned strength; to the non-utilization of the provision made for payment to the Pasteur Institute, Maymyo; to smaller outlay on medical scholarships; to the non-utilization of 1,49 out of 3,0 provided for sanitary grants; to smaller outlay on vaccination establishment, supplies and services, and contingencies; and to the savings under Grants for Medical purposes.
					These savings were partly counterbalanced by an increase in the expenditure under Captains, Civil and Military Assistant Surgeons, by the payment of Bonus and Rangoon House allowance, by the excess expenditure under Provincial Malaria Committee, and by an over-estimate of probable savings under Officers on special duty including flying columns.

24.—Medical.—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Eastern Bengal and Assam.	10,68	16,09	12,57	Expenditure on salaries increased by 41 partly owing to promotions of officers, partly to the appointment of an Additional Civil Surgeon for Dacca and partly as a result of the reorganization of Sub-Assistant Surgeons which took effect from 1st July 1910. Grants to dispensaries rose from 80 in 1910-11 to 1,98 in 1911-12, but the effect of this was largely reduced by an increase of 71 in recoveries made from Local Funds and Municipalities for Assistant and Sub-Assistant Surgeons lent to them. Sanitary and Antimalarial measures accounted for an increase of 50, the expenditure taking the form of grants, salaries, etc. The contribution to the Lady Dufferin Hospital was increased by 6.	The actuals fell short of the Budget by 3,52. This was mainly due to the transfer of grants amounting to 3,78 out of 4,00 provided in lump for sanitary improvements. 45—Civil Works and other heads. There was an excess of 21 under Medical Establishments under which head the deduction for probable savings proved too large. There were also slight excesses under Hospitals and Dispensaries and Grants for medical purposes owing to the payment of enhanced contributions and grants.
Bengal	24,27	25,13	25,07	Actuals, 1911-12, included 12 on account of Royal Bonus. Increase over 1910-11 was due to payment of fresh grants for improvement of hospitals.	Though there were variations in minor heads, in the aggregate the Budget was closely worked up to. Under Medical Establishment the provision of 41 for revision of pay of Assistant Surgeons was not utilized owing to delay in giving effect to the scheme. There were other savings arising from the overestimate of pay of Civil Surgeons and from non-entertainment of a Probationary Chemical Examiner for some time. These savings were, however, balanced by fresh grants for improvement of hospitals and dispensaries for which realappropriations were sanctioned by the Local Government.
United Provinces of Agra and Oudh.	17,89	31,54	30,03	Excluding from the actuals for 1911-12 payment of 9,48 out of the special grant of 10,50 given by the Government of India, the special payments aggregating 1,25 to the Allahabad and Mussoree Municipalities and the expenditure of 30 on account of the newly opened Medical College at Lucknow, there was an increase of 1,11 only as compared with the previous year. Expenditure in connection with the bubonic plague was higher by 1,01, and that out of the special recurring grant of 5,00 for sanitary improvement by 13 and there was also an increase (18) due to larger grants-in-aid to the Dufferin Fund and a small set off caused by smaller payment on account of contribution to District Boards (23).	Savings in the plague grant (1,34), in the special non-recurring grant (1,02) which were reallocated in 1912-13, and on the recurring grant for sanitary improvement (43), as well as in the lump allotments for the Medical College at Lucknow (14), consequent on the delay in its opening and for raising the pay of sub-assistant surgeons (10) were partly set off by special payments for sanitary purposes to the Municipalities of Allahabad and Mussoree (1,25) by higher expenditure on contribution to District Boards (19) and on account of the Royal Bonus (5) and grants to the Dufferin Fund (5). There were other variations of minor importance which counterbalance each other.

## 24.—Medical—contd.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Punjab . . .	14,20	23,77	21,27	The increase over 1910-11 was due to the payments of 5,00 to the Central Research Institute at Kasauli, to larger grants made to local bodies for improvement of sanitation (1,79) and to a payment of 50 to the North India School of Medicine for Women at Ludhiana. These increases were to some extent counterbalanced by a decrease under Medical Establishment due to transfer of charges on account of the cost of quinine to Advances (25).	The decrease below the Budget was due partly to the debit of 1,00 on account of the grant made to the Amritsar Municipality for Dhab lands having been transferred to the head 45—Civil Works in charge of Civil Officers and partly to smaller expenditure on Sanitation (76) and Plague (50). The transfer of the charges for the purchase of quinine for the Quinine Depot to Advances also accounts for the decrease. The payment of 50 to the North India School of Medicine at Ludhiana, for which no provision was made in the Budget, was counter-balanced by the non-utilization of the provision for a similar amount made for a grant to the Enteric Hospital in Simla.
North-West Frontier Province.	2,20	2,30	1,50	Higher expenditure in 1910-11 on account of grants-in-aid for Sanitation, counter-balanced by a decrease under Hospitals and Dispensaries, accounted for the increase over 1911-12.	Decrease was due to the non-utilization of the provision of 50 for Sanitation owing to the schemes not having sufficiently matured and of 30 made for revision of establishment under Medical Establishment as part revision was sanctioned only in September 1911, and the increases proposed in the pay of Assistant Surgeons were refused, and to a smaller expenditure on plague counter-balanced to some extent by an increase (16) under the head Hospitals and Dispensaries due to the payment of a grant-in-aid to District Boards to meet the expenditure devolving upon them by reason of the reorganization of the Medical Department.
Madras . . .	18,22	18,61	18,27	...	Savings were mainly due to lapse of the lump provision for two additional Deputy Sanitary Commissioners, to the lower rates of salary drawn by the Sanitary and Deputy Sanitary Commissioners and the Chemical Examiner, and decreased expenditure on account of Plague Establishments—Salaries.
Bombay . . .	22,72	31,37	24,36	The excess was due to the purchase of a large quantity of quinine for extending its use in the treatment of malaria, to payment of a grant to the Bombay Nursing Association, to payments of Royal Bonus and Grain Compensation Allowance, to larger payments to Officers of other Provinces and of grants-in-aid to Local Bodies towards special schemes of Sanitation. The expenditure in connection with Plague and that of the Bacteriological Laboratory was less owing to larger recoveries	Compared with the Budget the large decrease in expenditure was due to transfers aggregating 6,44 to the major head 45—Civil Works—(Public Works) being grants-in-aid for works to be carried out through the Public Works Agency and 20 to 3—Land Revenue for works in connection with the development of Salsette, out of the provision of 9,50 for Special Sanitation Schemes, to lapse of a large portion of the grant for plague charges and of the grant for filling in Kasila Serai Tank in Larkana, to larger recoveries of

## 24.—Medical—concl'd.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	BUDGET, 1911-12.
				of cost of plague serum and Dr. Maynard's bottles.	cost of plague serum and Dr. Maynard's bottles, to larger number of absentees, and to non-utilization of full provisions for the Belgaum Vaccino Depôt, Establishment under the Pilgrim Ships Act, grants for opening new dispensaries and for addition to the staff of the Medical Schools. The decrease was partially counter-balanced by special charges on account of the purchase of quinine for extending its use in the treatment of malaria (23), Royal Bonus (14), Grain Compensation (5) and larger Payments to Officers of other Provinces.
Total in Rupees	1,45,70	1,92,08	1,71,53		
	£	£	£		
Equivalent in Sterling	971.3	1,280.6	1,148.9		
England . . .	11.6	11.9	11.6		
Total including Eng- land.	982.9	1,292.5	1,155.5		

133. The expenditure increased by 25.88 over the actuals of the previous year but was less than the Budget by 20.50. The Budget provided an advance of 46.38 over the actuals of 1910-11, out of which 28.00 represented non-recurring outlay, mainly on grants to local bodies for the improvement of drainage and water supply out of a special Imperial assignment. The provision under Sanitation and Vaccination was 63.34 while the actual expenditure was 43.04. The saving of 20.30 was partly nominal as grants to the extent of 10.40 were transferred to 45.—Civil Works and other heads where the expenditure was recorded. In the Punjab 5.00 was re-appropriated from this head and paid as a grant to the Central Research Institute at Kasauli, and in Burma, the special grant was not utilized to the extent of 1.51. As compared with the previous year expenditure on Sanitation and Vaccination was more by 14.84 to which the United Provinces contributed 10.95. Under grants for Medical purposes the expenditure increased by 5.93, to which the special grant to the Central Research Institute at Kasauli chiefly contributed. Charges in connection with plague, included under the above head, increased by 1.09 chiefly in the United Provinces (1.04) and Burma (61), while there was a decrease in Bombay (36). The special provision in Bengal (41) for revision of pay of Assistant Surgeons was not utilized, as effect was given to the revision only from 1912-13 and the expenditure in the United Provinces and Bombay on the Medical College at Lucknow and on the improvement of the prospects of Sub-Assistant Surgeons respectively was not so large as was anticipated.

134. The excess of 23 in the Central Provinces occurred in March and has been sanctioned by the Local Administration.

## 25.—Political.

Province	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
	R	R	R		
India . . .	1,07,59	79,88	85,04	The actuals of 1910-11 included 20,00, representing a special investment and this accounted chiefly for the increase in that year.	The excess of about 5,00 was due to increased expenditure amounting to nearly 2,50 in several Political Agencies and Persian Consulates, chiefly on account of the reorganisation of the Political Department, higher telegram charges in the Colonies, and the appointment of special duty officers, to non-recovery of items aggregating 88 from several Native States on account of cost of maintaining Political Residencies within their jurisdictions, to higher charges amounting to about 58 incurred by the Foreign Department in connection with the entertainment of Envoys and Chiefs, to transfer to a debt head of about 53 representing undrawn balance of Amir's subsidy, and to increased cost amounting to 52 on account of deputation of an officer for the suppression of arms traffic in the Persian Gulf.
Central Provinces	29	34	32	.....	.....
Burma . . .	4,27	4,41	4,51	The increase was due to the expenditure of 37 on account of Survey operations in unadministered territory north of Myitkyina, partly counterbalanced by smaller outlay under Miscellaneous. The actuals of 1910-11 under Miscellaneous included arrear payments of contributions amounting to 8 for the moiety of pay of the two Assistant Superintendents in the Möng Mit State.	The excess over the Budget was mainly due to the cost of survey operations in unadministered territories north of Myitkyina for which the Government of India sanctioned an additional assignment of 46. The savings under Political Agents partly counterbalanced this excess.
Eastern Bengal and Assam.	1,23	1,17	5,39	The large increase of expenditure was due to the Mishmi and Miri Missions undertaken in the latter half of the year.	Increase was due to the expenditure on the Mishmi and Miri Missions.
Bengal . . .	71	75	67	.....	Savings were due to smaller expenditure on Durbar presents.
United Provinces of Agra and Oudh.	1,24	1,20	1,00	The actuals for 1910-11, included larger payments to the extent of 12 to Sardar Musa Jan; charges for probationers of the Political Department under training in these Provinces (9) which were adjusted on the books of the Comptroller, India Treasuries, from the year under report; and special expenditure of 5 on account of a khilat presented to His Highness the Maharaja of Benares on his installation.	Adjustment of charges on account of probationers of the Political Department on the books of the Comptroller, India Treasuries, and the absence of Sardar Musa Jan out of India accounted for the decrease.
Punjab . . .	6,13	6,62	6,29	The increase over 1910-11 occurred mainly under Political Agents in the charges of the Kashmir Residency due to a large expenditure on purchase of furniture.	The decrease was partly under Refugees and State Prisoners (22) due to Sardar Muhammad Ayub Khan not having drawn his allowance at the increased rate, as also to deaths and desertions and partly under Political Agents (18) in the charges of the Gilgit Agency mainly in the provision for the maintenance of the telephone line, counterbalanced by small increase under Political subsidies due to advance payments to Gilgit Chiefs proceeding to the Delhi Durbar.

25.—Political—*contd.*

Province.	Accounts 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICERS' REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
North-West Frontier Province.	31,45	31,84	30,62	The decrease was due to there being no expenditure on account of the Anglo-Afghan Border Offences Commission and to the non-payment of certain allowances to Chiefs for guarding Hill Passes and to savings in the charges of the Waziristan Militia, counterbalanced by higher expenditure on Khassadar Establishment and the special expenditure on account of the Royal Bonus.	The decrease was chiefly under the Charges on the North-West Frontier (74) and under Political Agents (51). The former was due to the non-payment of certain allowances for guarding Hill Passes in Hazara, Peshawar and Dera Ismail Khan Districts in 1911-12 and to savings in the charges of the Khyber Rifles, the Chitral Scouts under salaries and the Waziristan Militia under Force, counterbalanced to some extent by expenditure on account of the Royal Bonus, and the latter chiefly to the abolition of the Wana Agency and to the appointment of one of the Assistant Political Officers at Chitral having remained vacant, and to the Political Officer on duty drawing a lower rate of salary than was provided for. The decrease under the head Miscellaneous due to smaller expenditure on Khassadar Establishment was to some extent counterbalanced by higher expenditure under Entertainment of Envoys by the Chief Commissioner.
Madras . . .	1,13	1,14	1,16	.....	Excess over Budget due to enhancement of Municipal assessment and additional expenditure incurred by the Resident in Travancore and Cochin for his journey to attend the Delhi Coronation Durbar.
Bombay . . .	9,53	9,12	8,76	The accounts of 1910-11 included special charges for the purchase of a bungalow at Shaik Othman (22) and on the establishment of a telephone system at Aden (16). The charges for salaries of Political Officers at Aden and payments to officers of other Provinces were higher.	The Imperial Section of this Major Head was slightly exceeded owing to heavy charges incurred by the Resident at Aden in entertaining guests. These charges vary according to the number and position of guests entertained by that officer at his discretion. The excess was however, met by re-appropriation. Savings accrued in the Provincial Section chiefly in the salaries of officers owing to changes in personnel and in payments to officers of other Provinces, which were partially utilized for Royal Bonus and Grain Compensation. The recoveries of contributions towards Establishments in Foreign Service of the third kind were less owing to the unfavourable season in certain parts of the Presidency.
Total in Rupees . . .	1,03,57	1,36,47	1,43,76		
	2	2	2		
Equivalent in Sterling	1,090.5	909.8	953.4		
England . . .	5.0	2.5	9.8	.....	Under Sundry Items there was an increase of 44 in the payments for the Insignia of Indian Orders, and of 5 in the cost of Consular Establishments in Siam. The remainder of the increase was due to exceptional expenditure for which no provision was made in the Budget Estimate. No forecast for stores was received from India.
Total including Eng-land.	1,095.5	912.3	963.2		

25.—Political—*concl'd.*

## Excess over Grant.

	EXCESS OVER GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
India . . .	118	...	...	...	...	...	118	...
Burma . . .	...	12	...	...	...	12	...	...
Eastern Bengal and Assam.	...	98	...	...	...	...	...	98
Total . . .	118	103	...	...	...	12	118	98

135. The expenditure was less than that of 1910-11 by 19,81 due mainly to the fact that the previous years accounts included a large special adjustment (20,00) in connection with the subsidy of His Majesty the Amir of Afghanistan. In the current year there was an increase in Eastern Bengal and Assam (4,16) due to the Mishmi and Miri Missions.

136. As compared with the Budget, there was an increase of 7,29 occurring chiefly in India (5,16) due to the reorganisation of the Political Department and the abolition or non-payment during the year of certain contributions recoverable from Native States for Residency charges and in Eastern Bengal and Assam (4,22) due to the Mishmi and Miri Missions.

137. An Imperial excess of 1,18 in India and a Provincial excess of 98 in Eastern Bengal and Assam require the sanction of the Government of India. The excesses were apparent too late to enable a provision being obtained before the year closed but the failure to provide in the budget for the probable cost of the scheme for the reorganisation of the Political Department is noteworthy. A Provincial excess of 12 in Burma has been sanctioned by the Local Government.

## 26.—Scientific and other Minor Departments.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	R 55,74	R 70,68	R 53,85	Smaller charges in the Survey Department accounted for the decrease.	After elimination of 12,55 intended for and transferred to the Provincial Budgets on account of Census charges, the savings of about 4,00 in the actuals were due to transfer to the Provincial Books of some portion of the charges of the Survey Department in connection with the North Burma, Miri, Mishmi and Abor Missions, temporary vacancies in several departments, and to savings under Census, and in the Geological Survey Department on account of absence of boring operations on a large scale.
Central Provinces . . .	4,91	5,48	7,04	The average growth of expenditure based on four normal years was 46, while the increase in 1911-12 was 2,13. The excess was due to the following causes :— (a) Increased expenditure on census operations ; (b) opening of new farms and dairies in the Agricultural Department ; (c) the deputation to this Province for training of two officers of the Civil Veterinary Department and large expenditure incurred in purchasing anti-rinderpest serum from the Muktesar Laboratory ; and (d) a whole-time Registrar of Co-operative Credit Societies having been on duty throughout the year 1911-12.	The increase over the Budget was chiefly due to— (1) Census expenditure, (2) Additional expenditure under Agriculture owing to the opening of new experimental farms and dairies. (3) Pay and allowances drawn by two officers deputed for training and the purchase of anti-rinderpest serum.
Burma . . .	4,69	4,95	5,86	The increase was mainly due to larger expenditure on Census operations, to the appointment of a Veterinary Inspector, to larger outlay on fluctuating charges under Veterinary and Stallion charges, to the appointment of an additional Deputy Director of Agriculture and to larger outlay under Registrar of Co-operative Credit Societies owing to the appointment of an officer on special duty. The above increase was partly counterbalanced by savings under Salaries and Travelling Allowances of the Agricultural Botanist.	Omitting 91 for Census, the actuals of 1911-12 were 4,95 against the budget of 4,95. The increase caused by the payment of contribution to the Planters' Association of Lower Burma, by the entertainment of an Additional Deputy Director and by the working of the farm at Hmawbi was counterbalanced by the non-utilization of the provision made for the salary and travelling allowance of the Botanist, by the savings under fluctuating charges under Archaeological Department and by the savings under salaries of Veterinary Superintendents. Part of the excess over the budget was covered by additional grants and re-appropriations before the expenditure was incurred and part before the end of the year.
Eastern Bengal and Assam.	5,05	5,06	6,09	Charges under Census rose from 44 in 1910-11 to 165 in 1911-12. Omitting this unusual item, expenditure decreased by 7. Smaller outlay on buildings connected with the Dacca Farm reduced charges under Agriculture by 19 but the appointment of a Special officer for Cattle Survey and charges in connection with the opening of a new registration office at Chakta in Chittagong raised expenditure by 6 under Veterinary and Stallion Charges and by 5 under Statistics.	The excess was mainly due to expenditure of 165 on Census to cover which the Government of India sanctioned an additional grant of 162. Under all other heads savings occurred, the principal ones being savings of 9 under Agricultural Demonstrations and Experiments, of 19 under Veterinary and Stallion charges, no use having been made of the provision of 10 for purchase of land and charges in connection with bull-breeding operations having fallen, and of 8 in connection with the Gazetteer.

26.—Scientific and other Minor Departments—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Bengal . . .	14.44	16.17	16.28	Actuals 1910-11 and 1911-12 included 60 and 238, respectively, on account of Census. Excluding these the figures were normal.	Budget did not include provision for Royal Bonus or for expenditure on Census for which an additional grant of 2.46 was sanctioned by the Government of India. Excluding these the actuals amounted to 18.01 against a Budget of 16.17. The lapse of 1.28 occurred under Veterinary and Stallion charges (Provincial) owing to delay in the introduction of the scheme for the transfer of Veterinary assistants from District Boards, under Agriculture chiefly owing to transfer of provision for improvement of college and hostel buildings to Public Works and under Miscellaneous owing to abandonment of certain fishery experiments.
United Provinces of Agra and Oudh.	10.83	13.10	18.77	The actuals for 1911-12 included higher charges on account of Census (1.53), experimental farms (1.00) mainly due to the initial outlay on the seed farm at Aligarh and the cotton farm at Cawnpore, sugar demonstration (41) and also the new charges for purchase of serum (26) and for the Agra City Park (21). On the other hand the expenditure on the United Provinces Exhibition was lower by 55.	Excluding from the Budget 19 provided for charges of the Steam Boiler Inspection establishment, which were taken in reduction of receipts and from the actuals, the charges on account of Census (2.06), experimental cotton farm at Cawnpore (15) and the grant to the Saraswati Bhawan Library, Benares (15), which were not originally provided for, there was a decrease of 1.50 as compared with the Budget. Of this 28 was nominal and was due to the exclusion of the grants-in-aid to the Technical and Industrial institutions which are now taken under 22.—Education instead of under this head. The balance of the decrease (1.22) was mainly attributable to lower outlay on the Agra City Park (1.14) and breeding operations (6). The savings under agricultural staff, purchase of serum and nazul garden (38) and other savings of minor importance were counterbalanced by higher expenditure on the Aligarh seed farm, sheep breeding industry, Magh mela and on the Allahabad exhibition (owing chiefly to the retention of the Secretary for a longer period) and also by the special payment of 5 on account of the Royal Bonus.
Punjab . . .	7.77	8.44	8.83	Increase over 1910-11 was chiefly due to a higher expenditure of 18 on account of Census in 1911-12, to the payment of 48 for the Badshahi Mela at Delhi in connection with the Coronation Durbar, counterbalanced by a decrease under Subordinate Staff and Agricultural Experiments and specially in the provision for the purchase and repair of well-boring apparatus.	The increase was due chiefly to an expenditure of 56 on account of Census, and of 48 for the Badshahi Mela at Delhi in connection with the Coronation Durbar, counterbalanced by a decrease under Subordinate Staff and Agricultural Experiments and specially in the provision for the purchase and repair of well-boring apparatus.
North-West Frontier Province.	89	90	80	The decrease was due to the fact that 1910-11 included 24 under Public Exhibitions and Fairs and a smaller expenditure under Agriculture.	The decrease was chiefly due to partial utilization of the provision (28) made in the Budget for construction of Veterinary Dispensaries, purchase of bazar medicines, and purchase of stallions, counterbalanced by an increase (14) under Census for which no provision in the Budget existed but an extra grant was sanctioned by the Government of India.

26—Scientific and other Minor Departments—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Madras . . .	14,46	13,94	15,29	Increase was due mainly to larger Census charges (1,33).	The excess as compared with the grant was really nominal as the Provincial Budget contained no provision for Census operations for which an allotment of 1,84 was subsequently made to Provincial. There were, however, considerable savings in the Budget under Chinchona Plantations Examinations and Agriculture partly counter balanced by an excess over the Budget under Registrar, Co-operative Credit Societies and Miscellaneous.
Bombay . . .	9,40	10,88	12,80	The excess over the actuals of 1910-11 was chiefly due to the purchase of land for the Northcote Cattle Farm (1,99) larger expenditure on account of Census, Agriculture, owing to the gradual expansion of the operations of the department, and additional staff under Registrar, Co-operative Credit Societies.	The actuals included 1,52 on account of Census expenditure. Separate grants were allotted to this Presidency from the provision made in the India Estimates for this purpose. Excluding this special expenditure, the excess over the Budget amounted to 40, which was entirely due to the payment of 1,99 for land acquired for the Northcote Cattle Farm, Charodi, against the provision of 1,07 and payment of Royal Bonus and Grain Compensation Allowance, partially covered by savings under Agriculture. The Local Government having issued orders to curtail expenditure to meet unforeseen demands in consequence of the prevailing scarcity, some of the schemes were postponed. The provision for Salary and Allowances of the Certifying Surgeons was also not required owing to the delay in sanctioning the scheme. Under Registrar, Co-operative Credit Societies, there was, however, an excess owing to the depilation of an officer of the Indian Civil Service and to the appointment of three special officers under the Registrar.
Total in Rupees . . .	1,28,18	1,48,60	1,40,61		
	£	£	£		
Equivalent in Sterling . . .	854.6	990.6	937.4		
England . . .	23.5	32.3	23.8		The Budget Estimate provided for the payment of one year's contribution towards the International Institute of Agriculture, whereas payments in respect of two years fall within the year. On the other hand, the demands for stores were less than was indicated in the forecast received from India.
Total including Eng. land	878.1	1,022.9	961.2		

28.—Scientific and other Minor Departments—*concl'd.*

## Excess over Grant.

	EXCESS OVER GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Central Provinces . .	15	13	...	...	...	...	18	15
Bombay . .	19	...	...	...	...	...	19	...
<b>TOTAL</b> . .	<b>34</b>	<b>13</b>	...	...	...	...	<b>13</b>	<b>84</b>

138. Expenditure increased by 12,43 as compared with the previous year. This was mainly due to the provision in the India accounts of 14,38 for the Census operations. From this provision allotments aggregating 12,55 were subsequently transferred to other Government accounts where the local charges were recorded. This accounted for the greater part of the Provincial variations as compared both with the previous actuals and the Budget. In Bombay the cost of the land acquired for the Northcote Cattle Farm (1,99) was a special item, which was insufficiently provided for in the Budget, causing an increase of 92. In the United Provinces there was increased expenditure on experimental farms and the provision for a park at Agra (1,35) was utilized to a very small extent. In Bengal the delay in the introduction of the scheme for the transfer of Veterinary Assistants from District Boards and the transfer of funds for improvement of buildings to the Public Works head resulted in small lapses. As compared with the Budget the actuals showed a saving of 7,99.

139 Imperial excesses of 19 in Bombay and 15 in the Central Provinces in connection with Census require the sanction of the Government of India. In Bombay, the excess was due partly to late charges and partly to expected recoveries having been delayed. In the Central Provinces the necessity for providing additional grants in view of a revised estimate of charges was overlooked. A Provincial excess of 13 in the Central Provinces has been sanctioned by the Local Administration.

## 27.—Territorial and Political Pensions.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	1,76	1,58	1,69	.....	The increase as compared with the Budget was due to the payment of arrears.
Central Provinces .	1,87	1,98	1,89	.....	Decrease was due to lapse of certain Bhonsla Family pensions.
Burma . . .	1,66	1,63	1,51	.....	The decrease was mainly due to casualties among the members of the ex-Royal family of Burma and officials of the late Burmese Government.
Eastern Bengal and Assam.	9	10	9	.....	
Bengal . . .	8,49	8,68	8,49	.....	Savings were nominal and due to non-drawal of pensions for February and March 1912 in a few cases.
United Provinces of Agra and Oudh.	8,25	8,22	7,90	Excluding from the actuals for 1910-11, about 77 on account of special payments to Shahzada Basdeo Singh and Musammat Lakshmi Bai (of Jalaun) and to certain evicted members of the Benares branch of the Ex-Royal Family of Delhi (on account of commutation value) as also of the additional wasika pensions consequent on the Muhammadan leap year, the actuals for the year under report showed an increase of 51. This was mainly the result of larger payment to His Highness the Maharaja of Benares (1,00 against 76 only in the previous year), grant of a special allowance of 6 to Limbin Mintha and now sanctions and arrear payments.	Budget provided for additional payments of about 20 in wasika pensions on account of Muhammadan leap year. The payments were, however, made in the previous year. Further savings chiefly on the grants for the Ex-Royal Family of Oudh, commutations and miscellaneous charitable allowances were counterbalanced by a larger payment to Limbin Mintha chiefly in connection with his re-patriation to Burma, and by other excesses consequent on new sanctions and arrear payments.
Punjab . . .	1,48	1,47	1,85	The decrease was due to lapses caused by deaths.	
North-West Frontier Province.	60	59	64	.....	The excess over the grant was sanctioned by the Local Administration during the year.
Madras . . .	8,77	8,68	8,25	Decrease was mainly under Commutations of Carnatic Pensions and partly owing to death of certain Carnatic, Tanjore and Mysore pensioners.	The decrease was due to the causes mentioned in the column for Actuals.
Bombay . . .	5,80	5,89	6,40	Excluding the payment of 40 in 1910-11 to the sons of the late Sardar Rajaram Bhonsle the excess in 1911-12 was due to the payment of arrears of Sind pensioners.	The increase was due to the payment of arrears of additional pension due to His Highness Mir Nur Mahomed Khan in Sind.
Total in Rupees .	38,77	33,27	32,39		
	£	£	£		
Equivalent in Sterling England . . .	225.1	221.8	216.0		
Total England, including	10.9	10.9	11.1		
Total England.	236.0	232.7	227.1		

27. Territorial and Political Pensions *concl'd.*

## Excess over Grant.

	EXCESS OVER GRANT.	EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
		Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
India		8	...	...	...	...	8
Bombay		1	...	...	...	...	1
Total		9	...	...	...	...	9

140. The variations were unimportant. Imperial excesses of 8 in India and 1 in Bombay require the sanction of the Government of India.

## 28.—Civil Furlough and Absentee Allowances.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	2	2	6	The charges were fluctuating.	
Bengal . . .	...	1	...		
United Provinces of Agra and Oudh.	...	1	8	The charge represented the Government share of leave allowances of a Deputy Collector and a Talsildar lent respectively to the Alwar State and the Court of Wards, Meerut.	
Madras . . .	4	1	2	The high figure in 1910-11 was due to payment of Government share of absentee allowances of Mr. G. T. H. Bracken, Superintendent, Pudukkottai State, and of Mr. R. H. Campbell, Private Secretary to His Highness the Maharaja of Mysore.	
Bombay . . .	1	1	9	Certain payments to Officers of the Public Works Department in Foreign Service caused the excess.	The Budget provided for the usual charge; certain payments to officers of the Public Works Department in foreign service which could not be anticipated, caused the excess.
Total in Rupees . . .	7	6	20		
	2	2	2		
Equivalent in Sterling . . .	4	4	1.8		
England . . .	394.9	408.0	424.4		There was an increase of 10.5 in Absentee Allowances. On the other hand there was a decrease of 3.1 in Furlough Pay.
Total including England. . .	395.8	408.4	425.7		

## Excess over Grant.

Province.	EXCESS OVER GRANT.	EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY PROVINCIAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
		Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
India . . .	4	...	...	...	...	4	...
Madras . . .	1	...	...	...	...	1	...
Bombay . . .	3	...	...	...	...	3	...
Total . . .	8	...	...	...	...	8	...

141. There were Imperial excesses aggregating 8 in India, Bombay and Madras which occurred late in the year and await the sanction of the Government of India.

## 29.—Superannuation Allowances and Pensions.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	9.47	9.88	10.09	Increase was due to normal growth in the pension list.	Budget was exceeded owing to a larger number of lump payments in commutation of pensions and to the payment of certain gratuities from the compassionate funds.
Central Provinces . . .	6.77	7.00	7.24	The continued growth of the pension list accounted for the increase.	Increase due to additions to the pension list sanctioned during the year being heavy, while the lapses were low. The excess was duly provided for by reappropriation before the close of the year.
Burma . . .	7.76	7.94	8.04	The increase was mainly due to an increase in pensions under Police on account of a large number of Military Policemen having retired in 1911-12, partly counterbalanced by a decrease under Gratuities owing to smaller payment of gratuities to Itinerant teachers.	The increase over the budget was mainly due to the payment of special gratuities sanctioned by the Government of India and to larger expenditure on account of pensions of Military Policemen.
Eastern Bengal and Assam.	8.00	8.50	8.63	Expenditure under this head is constantly growing and the increase in 1911-12, <i>viz.</i> , 63 was less by 1 only than that in 1910-11.	.....
Bengal . . .	28.45	29.02	29.56	The pensions of the Military Funds amounted to 39 in 1911-12 against 58 in 1910-11. The charges are diminishing as the Upper Military Orphan School has been closed. The Provincial charges amounted to 29.17 in 1911-12 against 27.87 in 1910-11.	The growth of expenditure under Provincial charges was 1.30 which was in excess of the average growth of 80 (based on past increases allowed in Budget). The audit was not conducted against grant and the excess over Budget occurred in the closing months of the year and the actuals appeared too late to permit of extra grant being obtained within the year.
United Provinces of Agra and Oudh.	29.74	30.37	30.62	The expenditure under Superannuation and Retired Allowances increased from 25.27 to 28.99 in the five years from 1905-6 to 1910-11 giving an average of about 75. But the expenditure in 1911-12 was in excess of that of the previous year by 90. The abnormal increase of 15 was mainly due to fresh sanction of pensions for the employés of the Police and Opium departments.	The expenditure on account of Superannuation and Retired Allowances was slightly underestimated. The excess, which was covered by reappropriation sanctioned by the Local Government within the year, was caused by the large number of employés of the Police and Opium departments who retired on pension.
Punjab . . .	17.68	18.34	18.77	The usual growth of pension charges accounted for the increase over 1910-11.	The increase occurred chiefly under Superannuation and Retired Allowance owing to the fact that the Budget did not sufficiently provide for the progressive growth.

29—Superannuation Allowances and Pensions—*concl'd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
North-West Frontier Province.	1,22	1,24	1,35	The increase was due to an increase in the list of pensioners.	
Madras . . .	25,48	26,30	26,26	The increase was due to annual growth.	
Bombay . . .	80,03	81,93	81,48	The increase was chiefly due to the usual growth of pension charges.	Allowance was made in the Budget for the usual growth of pension charges, but the actual net increase was less.
Total in Rupees . . .	1,64,60	1,70,52	1,72,04		
	£	£	£		
Equivalent in Sterling . . .	1,097.8	1,186.8	1,146.9		
England . . .	2,048.6	2,069.0	2,040.5		The growth of pensions of Officers of the Uncovenanted Service, was not so great as was anticipated and there were decreases in payments of Civil Service Annuities, and Civil, Military and Medical Funds.
Total including England. . .	3,145.9	3,205.8	3,187.4		

## Excess over Grant.

	EXCESS OVER GRANT.	EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY PROVINCIAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
		Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
India . . . . .		9	...	...	...	9	...
Eastern Bengal and Assam . . . .		...	14	...	...	...	14
Bengal . . . . .		1	15	...	...	1	...
North-West Frontier Province . . . .		2	...	...	1	1	...
Madras . . . . .		4	...	...	...	4	...
Total . . . . .		16	29	...	1	15	15

142. The Indian expenditure increased from 1,38,49 in 1905-06 to 1,64,60 in 1910-11 or at an average rate of 5.22 for the five years. The increase in 1911-12 was 7.44 or considerably in excess of the normal. The increase under Superannuation and Retired Allowances (6,80) occurred in all provinces, while the increase under Covenanted Civil Service occurred in Bengal (44) and Bombay (8).

143. Imperial excesses of 15 and a Provincial excess of 14 in Eastern Bengal and Assam require the sanction of the Government of India. The Imperial (special) excess of 1 in the North-West Frontier Province and the provincial excess of 15 in Bengal have been sanctioned by the Local Administration and Government.

## 30.—Stationery and Printing.

Province.	Accounts, 1910-11.	Budget, 1911-12	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	—2.43	16	—1.77	The decrease of gross charges as compared with the actuals of the preceding year was chiefly the result of curtailment of expenditure in Government Presses, reduction in the consumption of stationery in Government offices and larger supplies of stationery to Provincial Governments.	The betterness was chiefly due to smaller purchase of stationery.
Central Provinces . . .	4.50	3.50	3.38	The actuals of 1910-11 included large expenditure incurred on the Purchase of plant and furniture for Government Presses and also charges for certain articles of stationery supplied from the Central Stores indented for in the years 1907, 1908 and 1909, but not charged till 1910-11.	Savings were mainly due to provision made for the Purchase of plant and furniture for the Government Press not having been utilized.
Burma . . .	8.13	8.89	7.98	The decrease was mainly due to smaller outlay on Temporary and Day Extra establishments, Purchase of plant and furniture and postage and packing charges partly counterbalanced by an increase under Stationery purchased in the country and Purchase of raw materials.	The decrease was mainly due to the savings under Temporary and Day extra establishments and overtime and to less outlay on Purchase of plant and furniture and Postage and packing charges, partly counterbalanced by an increase under Purchase of raw materials and Stationery supplied from Central Stores.
Eastern Bengal and Assam.	7.79	7.34	7.87	The decrease occurred on account of purchase of Plant and Contingencies under Government Presses, the expenditure in 1910-11 having been very high owing to the move of part of the Secretariat Press from Shillong to Dacca.	The estimate of stationery supplied from Central Stores which was based on the actuals for 1908-09, was exceeded by 78, the expenditure being equal to that of 1910-11. A saving of 21 occurred under Stationery purchased in the country, mainly owing to provision of 15 having been made under this head for the purchase of typewriters, while the expenditure was taken against the various departmental budgets. Under Government Presses there was a saving of 88, no expenditure on account of the move of the Secretariat Press from Shillong being incurred during the year.
Bengal . . .	12.31	13.39	11.13	The reduction in expenditure (1.18) as compared with 1910-11 was effected by the introduction of the book-credit system from 1911-12 under which a book-credit was given to each office and the supply limited to the amount of credit.	Budget under Government Presses was overestimated by about 1.00. Savings of about 1.00 were also effected by the introduction of the book-credit system. Budget was therefore under-spent by about 2.00. The excess under Imperial for stationery supplied to Imperial Departments could not be foreseen as the actuals appeared for the first time. The charge is not audited against grant and the debit is passed on at the end of the year.
United Provinces of Agra and Oudh.	8.66	8.48	8.25	As compared with 1910-11 charges on account of Stationery supplied from Central Stores were lower by 16 as a result of the new arrangement of obtaining typewriters on cash payment and consequent debit of such charges to the respective major heads. This coupled with a decrease of 27 under Government Press, chiefly due to smaller outlay on purchase of raw materials and on freight on stationery, explained the variation between the actuals of the two years.	Setting apart the lump provision of 17 in the Budget for purchase and repair of typewriters which had almost entirely been distributed over the respective major heads according to requirements, the actuals showed a decrease of 6 only, which was practically the net result of savings of 38 under Government Press and an increase of 32 in charges for Stationery supplied from Central Stores which were under-estimated. The decrease under Government Press was

30.—Stationery and Printing—*contd.*

Province.	Accounts, 1910-11.	Budget. 1911-12.	Accounts, 1911-12	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Punjab . . .	755	731	732	The decrease was chiefly due to the introduction of the allotment system.	chiefly due to the absence of the permanent Superintendent on long leave, to smaller expenditure on overtime allowances, outside printing, raw materials and freight on stationery, partly counterbalanced by larger outlay on plant and furniture. To all actuals closely follow the Budget with variations under Minor Heads. The increase under Purchase of Stationery, due to an under-estimate in the Budget, was counterbalanced by a decrease under Other Charges, owing to the transfer of the Book and Job work from the Civil and Military Gazette to the Secretariat Press.
North-West Frontier Province.	83	1,00	83		The decrease occurred partly under Printing at Private Presses and was the result of small variations, the chief being in the printing charges of the Revenue Commissioner, due to the revision of Revenue Circulars having been taken up in the latter portion of the year 1911-12, in consequence of which the Circulars could not be printed in the course of that year and partly under Stationery supplied from Central Stores.
Madras . . .	22,57	21,32	21,30	The actuals of 1910-11 included 2,00, but those of 1911-12 only 75 on account of extra purchase of articles of stationery to bring stock to the level of current requirements and to keep a reserve for six months which was resolved upon in 1909-10.	Excess expenditure on the supply of stationery from Central Stores (68) was counterbalanced by savings under Government Presses (47) and under Purchase of Stationery (25). The excess was due to normal expansion of requirements and the savings under the latter heads to more extensive purchase of paper from England and decrease under establishment and other charges in the Secretariat Press.
Bombay . . .	18,86	20,86	19,05	The excess was mainly due to larger issues of typewriters and rubber stamps and payments of Royal Bonus and Grain compensation, partially counterbalanced by smaller issues of paper to the Yerwada Jail Press and decreased forwarding charges at the Stationery Office, Bombay.	The saving in the Budget was chiefly due to reduction in the Press demand for paper and adjustment of the value of Mathematical Instruments supplied to the Public Works Department by deduction from charges. The Government Central Press was also less busy, thus causing a saving in the provisions for overtime and plague allowances, raw materials, etc. On the other hand, some excess was caused by the supply to Provincial Departments of typewriters and rubber stamps, which was, however, met from savings.
Total in Rupees	88,77	91,65	84,72		
Equivalent in Sterling England . . .	£ 591.8 122.4	£ 611.0 102.0	£ 584.8 104.9		The demands for stores were greater than was indicated in the forecast received from India. On the other hand, a decrease occurred under the subhead of Printing in respect of which the Budget Estimate was too high.
Total England, including	714.3	718.0	669.7		

30.—Stationery and Printing—*concl'd.*

## Excess over Grant.

	EXCESS OVER GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Bengal	13	...	...	...	...	...	13	...
Punjab	8	...	...	...	...	...	3	...
Madras	...	16	...	...	...	16	...	...
Total	16	16	...	...	...	16	16	...

144. The expenditure was less than that of 1910-11 by 4,05 and than the Budget by 6,93. The actuals under Printing were practically unchanged and the variations occurred under the Stationery heads. The decrease under Purchase of Stationery was 4,43 and occurred chiefly in India (2,57) due to progressive economy and in Madras (1,84) due to smaller requirements of reserve stock. There was a less supply to Local Governments and administrations of stationery supplied from Central Stores by 2,04 due to a reduction in Bengal (1,05) caused by the introduction of the system under which a book credit was given to spending officers and the supply limited to the amount of credit and in the Central Provinces (66) owing to the fact that the previous year's figures included arrear adjustments. Supplies to the Postal Department decreased by 45.

145. As compared with the Budget the decrease of 6,93 occurred chiefly in Bengal (2,26) due to an over-estimate under Government Presses and the book credit system already referred to, in India (1,93) due to smaller Press charges and purchase of stationery and in Bombay (1,81) due to delay in the execution of certain printing work which resulted in a less demand for stationery, to a reduction in purchases for Bengal and to adjustments of the value of Mathematical Instruments supplied to the Public Works Department by deduction from charges.

146 Imperial excesses of 13 in Bengal and 3 in the Punjab require the sanction of Government. A Provincial excess in Madras of 16 has been sanctioned by the Local Government.

## 32.—Miscellaneous.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	6.58	8.22	5.58	The actuals of 1910-11 included a special charge of 2.32 in connection with the visit of the Crown Prince of Germany. On the other hand irrecoverable loans written off in 1911-12 were more than those in the preceding year by 1.85.	Budget included in the aggregate a reserve provision of 6.20 for unforeseen expenditure under other heads of expenditure. This being exceeded the increase of nearly 2.50 as compared with the Budget was due chiefly to the remission to the Bhunia Chiefs in accordance with the announcement at the Coronation Durbar of the entire balance of loans outstanding against them (1.71) to writing off of 47 representing irrecoverable tacavi advances in Baluchistan and to arrear charges in connection with the visit of the Crown Prince of Germany (24).
Central Provinces . . .	1.01	1.37	1.37	The increase was due to large expenditure on remittance charges on unusually heavy remittances of surplus funds to Bombay and Calcutta, on compensation for land taken up for Nazul and other purposes, and on payments to Municipalities for general purposes and to Nagpur Municipality for Nazul surplus premia.	
Burma . . .	5.24	4.61	5.99	The excess over the actuals of 1910-11 was mainly due to the grant of a larger number of language rewards and to larger payment of rewards for destruction of snakes in the Tharrawaddy and Hanthawaddy Districts.	The excess over the Budget was due to special contributions made to the Rangoon Municipality (70) on account of the curtailment of the Cantonment area and of the compensation paid to the owners of hackney carriages for the destruction of their ponies under the Glanders and Farcy Act, and to larger contributions paid to the Telegraph Department on account of opening of wireless telegraphic communication between Mergui and Victoria Point, to larger payments of rewards for the destruction of snakes in the Hanthawaddy and Tharrawaddy District, (47) and to larger expenditure under Charge for remittance of treasure (21) necessitated by the heavy issues of supply bills in the last three months of the year to meet trade demands. The excess would have been more but for the savings under Rents, Rates and Taxes (43) consequent on the Government of India fixing the rate of assessment on Government buildings at 7½ per cent. of the actual annual demand on private properties.
Eastern Bengal and Assam.	6.56	6.86	6.10	Grants to District and Local Boards for general purposes decreased by 1.05 while those to Municipalities increased by 38, the net result being a decrease of 67. Expenditure further went down by 11 owing to a reduction in subsidies to tonga contractors. There was also no expenditure on special commissions as against 31 in 1910-11. Against this, Charges for remittance of treasure rose by 17 owing to large remittances being sent to Calcutta and Dacca. Under Petty Establishments expenditure rose by 14 and under Rents Rates and Taxes by 7, both increases being largely due to the	Reduced grants to District and Local Boards caused a saving of 1.05, partly balanced by an excess of 50 under grants to Municipalities. Transfer of grants at the disposal of His Honour the Lieutenant-Governor to other major heads caused a further saving of 20 and the reduction of subsidies to tonga contractors a saving of 5. Provision for Miscellaneous and unforeseen expenditure also proved too high by 9. Large remittances of treasure to Calcutta and Dacca however caused an excess on that account of 16. The net result was a saving of 76.

32. - Miscellaneous—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
				occupation of the Secretariat building in Dacca for which a care-taking establishment was entertained. These and other minor variations resulted in a net decrease of 46.	
Bengal . . .	3,69	6,22	4,35	Actuals for 1911-12 exceeded those for 1910-11 by 56. This was due to payment of subsidy to a vernacular paper for 3 quarters against 1 quarter in 1910-11 which accounted for 32 and to increased payment of donations to Charitable Institutions.	The decrease of 2,00 as compared with Budget, was nominal and was due to record under the proper account heads of expenditure from the reserve provision of 1,07 and from the petty grant of His Honour the Lieutenant-Governor (1,00). The excess under Imperial occurred in March 1912 and the actuals appeared too late to permit of further extra grant being obtained within the year.
United Provinces of Agra and Oudh.	7,52	2,34	3,86	Excluding from the actuals for 1910-11, 4,75 on account of the writing off of the loan to the United Provinces Exhibition Committee, there was an increase of 59 in the year under report which was chiefly due to larger remissions of tacavi loans consequent on unfavourable agricultural conditions.	Budget was taken at a moderate figure. But heavy remissions of tacavi loans resulting from unfavourable season and larger miscellaneous and unforeseen charges sanctioned by the Local Government, coupled with the special payment of 5 to Bibi Gendhu as compensation for loss sustained and additional contributions to the District Board, Gonda (7) mainly accounted for the increase, which was, however, counterbalanced to a small extent by petty savings. The payment to Bibi Gendhu was in the first instance passed on to the Comptroller of India Treasuries for adjustment but was subsequently recorded under Extraordinary Items in accordance with Government of India, Finance Department, letter No. A-2480, dated the 12th April 1912, and hence a reappropriation could not be obtained in time. It was, however, met by other savings under the Provincial section. The excess under the other minor heads were covered by reappropriations sanctioned within the year.
Punjab . . .	8,51	8,49	3,77	The increase over 1910-11 was chiefly due to large remittances having been made to Calcutta and Bombay for which the Budget did not provide, as also to an over-estimate of the deduction made for probable savings, counterbalanced by the nominal savings in the provision of 26 made for grants-in-aid to villagers in the Chenab Colony for sanitary improvements, the expenditure on which account was actually debited to 24—Medical, the more appropriate head.	The increase was due to large remittances having been made to Calcutta and Bombay for which the Budget did not provide, as also to an over-estimate of the deduction made for probable savings, counterbalanced by the nominal savings in the provision of 26 made for grants-in-aid to villagers in the Chenab Colony for sanitary improvements, the expenditure on which account was actually debited to 24—Medical, the more appropriate head. The excess under Imperial was sanctioned by the Government of India during the year.
North-West Frontier Province.	52	86	30	The decrease was due to the payment in 1910-11 of a grant of 10 made to the Peshawar Municipality, and to the expenditure of 10 in connection with the entertainment of His Imperial Highness the German Crown Prince and of 6 in connection with floods in Dera Ismail Khan.	The decrease was chiefly under the head Petty Establishment due to the provision of 10 for furnishing Rest Houses not having been utilized, as no new Rest Houses were constructed during the year.

32. - Miscellaneous—*contd.*

Province.			LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST		Budget, 1911-12.
	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Actuals, 1910-11.	
Madras . . .	4,18	4,60	4,18	....	Savings in the Budget were due mainly to lapse of provision for a new inspection schooner and decrease in the contributions paid in aid of Municipal balances, partly counterbalanced by increase under Irrecoverable Temporary Loans written off.
Bombay . . .	4,39	6,97	18,20	The increase over the actuals of 1910-11 was due to the remission of debts as a Durbar boon (11,08), to larger amounts of <i>Tagai</i> written off owing to famine and to the increased contribution payable to the Bonbay Municipality in accordance with the revised award of rateable value of Government buildings and lands in the Bombay City and to the payment of a grant towards the liquidation of debts outstanding against the estate of Mr. Gujar, a descendant of the late ruling dynasty of Satara and to a temporary overdrawal of its balances by the District Board, Ahmedabad.	The Budget was exceeded chiefly on account of remission of debt's amounting to 11,08 due by certain States in Kathiawar and Gujarat as a Darbar concession, the writing off of large amounts of <i>Tagai</i> advances owing to famine, and a temporary overdrawal (38) of its balances by the District Local Board, Ahmedabad. The excess was foreseen and sanctioned by the Government of India in their Finance Department, No. 1689-F., dated 13th March 1912.
Total in Rupees .	43,20	45,04	53,10		
	2	2	2		
Equivalent in Sterling .	288,0	300,3	354,0		
England . . .	31,4	26,5	34,9	....	The account included 6,0 for payments on account of Marine Insurance mainly in respect of stores lost ex S.S. <i>Delhi</i> and <i>Oceana</i> and 2,1 for payments in respect of packing charges which were not transferred to final heads within the financial year.
Total including England.	319,4	326,8	388,9		

## Excess over Grant.

	EXCESS OVER GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Central Provinces .	4	...	...	...	...	...	4	...
Eastern Bengal and Assam .	7	...	...	...	...	...	7	...
Bengal . . .	4	...	...	...	...	...	4	...
Madras . . .	1	...	...	...	...	...	1	...
<b>TOTAL</b> . . .	<b>16</b>	...	...	...	...	...	<b>16</b>	...

**32—Miscellaneous—*concl'd.***

147. Expenditure increased by 9,90 as compared with the previous actuals and by 8,06 as compared with the Budget. This was chiefly the result of the announcements made at the Coronation Durbar by which the debts of certain states in Kathiawar and Gujarat (11,08) and of the Bhumia Chiefs (1,71) were remitted. The expenditure of the previous year included the write off of a loan to the United Provinces Exhibition (4,75) and special expenditure on the Crown Prince of Germany's visit (2,32). The absence of these charges from the United Provinces and India accounts resulted in a decrease, while increased payments on Rents, Rates and Taxes (2,01) enhanced the expenditure in Bombay.

148. As compared with the Budget, there were decreases in India (2,64) and Bengal (1,97) which were nominal and were due to expenditure against the reserve of 5,20 and 2,07 respectively provided in those accounts for unforeseen charges having been recorded under the heads of expenditure to which they properly related. Larger contributions and rewards for the destruction of snakes in Burma, and of remissions of tacavi loans in the United Provinces accounted for increases in those Provinces.

149. Imperial excesses aggregating 16 require the sanction of the Government of India. They occurred late in the year under Remittance of Treasure.

## 33.—Famine Relief.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .		...	16		Actuals appeared in the Ajmer and Baluchistan accounts* and were covered by additional grants aggregating 16 (F. D. No. 28-A., dated 6th January 1912 and No. 2680-F., dated 20th April 1912).
United Provinces of Agra and Oudh.	35	..	16		There were no Relief operations in the year under report. The expenditure in the Civil Department (1) represented adjustments of charges appertaining to 1908-9. That in the Public Works Department (15) was the net result of (a) charges in connection with the formation of the reserve of famine tools at the fixed centres (28), and (b) an adjustment of 8 on account of payment made in 1908-9 to the Bengal and North-Western Railway for superior establishment specially lent by that Railway to survey and supervise earthwork and alignment of the famine-built Burhwal-Sitapur line, which was taken in reduction of charge under this head by debit to that railway. The petty increase under Civil has (2) been included in the statement of excesses submitted to the Government of India.
Punjab . . .	...	...	1,52		This charge represents debit raised by the Railway Department for consignments of fodder to famine-stricken districts for which no provision was made in the original Budget as no such expenditure was then anticipated.
Madras . . .	...	...	15		Represents not only charges incurred in 1911-12 for manufacturing tools to replenish the stock of famine tools in the Public Works Stores, but also charges incurred and debited in previous years under 45—Civil Works, Public Works Department, and written back to this head in 1911-12.
Bombay . . .	...	...	15,17		When the Budget was framed, famine was not expected. The failure of the rains in Northern Gujarat rendered relief necessary in the Ahmedabad, Kaira and Panch Mahals Districts.
Total in Rupees		...	17,15		
Equivalent in Sterling	£ 2,3	...	£ 114,8		

33.- Famine Relief *-concld.*

## Excess over Grant.

Province.	EXCESS OVER GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
<i>Civil.</i>								
United Provinces of Agra and Oudh	2	...	...	...	...	...	2	...
Punjab	32	...	...	...	...	...	32	...
Bombay	214	...	...	...	...	...	214	...
TOTAL	248	...	...	...	...	...	248	...

150. There was no expectation of famine when the Budget was framed. The expenditure was incurred in Bombay on Relief measures and in the Punjab on consignments of fodder to famine districts.

151. Excesses of 2,48 require the sanction of the Government of India. The bulk of the excess (2,14) represented short recoveries in Bombay of the cost of grass issued to cultivators which it was expected would be recouped as *tagai*. Owing however to late receipts the expected reductions did not appear during the year.

## 34.—Construction of Protective Railways.

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	RAILWAY ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
IMPERIAL.	Rs.	Rs.	Rs.		
<i>India.</i>					
Dharmapuri-Hosur Extension.	4,01	9,00	4,38		Owing to the late date on which the construction estimate was sanctioned as well as to the scarcity of labour along the line, it was found impossible to utilise the Indian grant in full.
Total India in rupees .	4,01	9,00	4,38		
	£	£	£		
Equivalent in sterling	26.7	60.0	29.2		
England . . .	10.2	40.0	15.1		The Budget Estimate was framed in accordance with the Telegram from India, dated 16th February 1911. The decrease was due to the late receipt of indents.
GRAND TOTAL . . .	36.9	100.0	44.3		

152. The decrease in the India portion of the accounts as compared with the Budget was due to late receipt of sanctions to construction estimates and scarcity of labour.

## 35.—Construction of Protective Irrigation Works.

Province.				LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST		
	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Actuals, 1910-11.		Budget, 1911-12.
Imperial.	R	R	R			
Reserve . . .	...	3,32	...			
Lamp adjustment . . .	...	-18,00	...			
Probable Savings . . .	...	-2,00	...			
Total India (General) . . .		-16,68				
Central Provinces . . .	11,42	27,04	16,60	The increase was chiefly the result of very large outlay on the Tandula Canal as compared with the previous year.		The Budget was unduly high as in no case was the amount provided for the more important works fully spent. The largest saving occurred under the Tandula Canal and was ascribed to difficulty in procuring labour.
Burma . . .	3	...	4			
Eastern Bengal and Assam. . .	3	6	4			
Bengal . . .	7,89	10,11	6,38			
United Provinces . . .	10,00	13,00	9,74	Owing to the construction of the Dhasean, Pahuj and Garhman canals having been closed in March 1911, the outlay on this account was smaller as compared with the previous year.		Extensive use of stores and restriction of expenditure on the Ganga Dam and the Dhaman canal owing to the scarcity of labour in Bundelkhand and lower expenditure on the preparation of Famine Relief Projects coupled with the fact that the estimates for the Majhgawan tank, Barwar lake and Chench, Gursarai and Moth canals were not sanctioned in time to allow of the expenditure being incurred accounted for the decrease which was partly set off by higher outlay on the Ghori Nadi scheme. Reduction in establishment owing to surveys not having been undertaken to the extent originally anticipated also explained the decrease in Rajputana.
Punjab . . .	...	1	...			
Madras . . .	70	78	63			The deficiency of 10 as compared with the Budget was chiefly due to provision made in the Budget for certain works in the Rushikulya system having been resumed for want of sanctioned estimates.
Bombay . . .	21,74	25,34	23,44	The better progress of work on the Pravara River works necessitated larger expenditure during the year under report. The Godavari Canal, however, did not require as large an amount as in the previous year.		The decrease was due to labour difficulties owing to the prevalence of plague.
Total India in rupees . . .	52,71	59,61	56,83			
Total India equivalent in sterling. . .	£ 351.4	£ 397.4	£ 378.8			
England . . .	8.3	2.6	4.6	...		
Total including England. . .	359.7	400.0	388.4			The account included 4 which it was expected would have been paid in 1910-11. Otherwise, the increase was due to the receipts of indents in excess of the Indian forecast.

**35. Construction of Protective Irrigation Works—*concl.***

153. The Budget provided for a deduct entry of 18.00 in respect of expenditure transferred to the new head 42-A. for irrigation expenditure in excess of the amount that could be charged to Famine Relief and Insurance. There was no necessity to transfer any expenditure this year. Excluding this deduct entry the Budget was 77.61. The actuals were less than this by 20.78. The decrease was largely due to the difficulty of procuring sufficient labour and occurred chiefly in the Central Provinces (10.44), on the Tandula Canal, in Bengal (3.73), on the Tribeni Canal, in the United Provinces (3.26) on Gangao Dam and Dhassan Canal, and where the want of sanctioned estimates for certain other works and the extensive use of stores, were additional causes and in Bombay (1.90) owing to the presence of plague.

154. As compared with the previous actuals there was an increase of 4.12 which occurred chiefly in the Central Provinces (5.18) on the Tandula Canal, and in Bombay (1.70) due to larger work on the Pravara River Works.

## 36.—Reduction or Avoidance of Debt.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	52,66	37,50	31,20		The adjustment was made in the Comptroller General's Office when closing the accounts.
Central Provinces . .	12,80	12,80	12,80		
Bengal . . .	2,60	2,60	2,60		
United Provinces of Agra and Oudh.	4,50	4,50	4,50		
Punjab . . .	1,40	1,40	1,40		
Madras . . .	2,50	2,50	2,50		
Bombay . . .	13,70	13,70	13,70		This sum represented the annual assignment made to Provincial through the Land Revenue head to build up a reserve of credit up to a maximum of 80,00 (Government of India, Finance Department, No. 1674-A., dated 20th March 1907). The actual famine relief expenditure was—
				Civil . . . . 10,27 Public Works . . 4,90 <hr/> 15,17	
Total in Rupees .	90,16	75,00	68,70		Deducting the annual assignment of 13,70 a net reduction of 1,47 was made in the balance of the <i>pro forma</i> account which stood at 52,83 at the close of the year.
Equivalent in Sterling	601,1	500,0	458,0		

155. The figures against India represent the Imperial appropriation for reduction or avoidance of debt under which head is charged the balance if any, of the famine insurance grant of one million sterling, after providing for charges under direct famine relief under construction of protective railways and irrigation works and under provincial appropriations for reduction or avoidance of debt in accordance with arrangements described in paragraphs 49 to 54 of the Financial Statement for 1907-08. The following statement contains the figures under the several head of Account :—

	£ Accounts, 1910-11.	£ Budget, 1911-12.	£ Accounts, 1911-12.
33. Famine Relief . . . .	23	...	114,8
34. Construction of Protective Railways .	36,9	100,0	44,8
35. Do. of Protective Irrigation Works . . . .	359,7	400,0	383,4
36. Reduction or Avoidance of Debt. { Imperial Appropria- tion Provincial ditto	351,1	250,0	205,0
	250,0	250,0	250,0
	<hr/> 1,000,0	<hr/> 1,000,0	<hr/> 1,000,0

**38.—State Railways—Interest on debt.**

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
	R	R	R	
<i>India.</i>				
Interest on Capital found by Govern- ment.	8,99,70	4,20,88	4,24,82	
<i>Equivalent in Sterling</i>				
	£	£	£	
	2,664,6	2,802,5	2,892,1	
<i>England.</i>				
Interest on Capital outlay in Eng and on State Railways.	1,423,2	1,466,6	1,512,0	
Interest on other Capital.	1,754,5	1,930,6	1,935,0	
Total England	3,177,7	3,397,2	3,447,0	
<b>GRAND TOTAL</b>	<b>5,842,3</b>	<b>6,199,7</b>	<b>6,279,1</b>	

**Excess over grant.**

	Excess over grant.	SANCTIONED BY		AWAITING SANCTION OF	
		Railway Board.	Finance Depart- ment.	Finance Department.	Railway Board.
Imperial India	R	R	R	R	R
	4,44	...	...	4,44	...

**156.** The sanction of the Government of India is required to the excess of 4,44 which was due partly to larger Capital outlay in India and partly to the actual rate of interest for the year being higher than was allowed for in the Estimate.

**38.—State Railways.—Annuities in purchase of Railways.**

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
	£	£	£	
England . . .	3,357,6	3,357,8	3,357,3	

## 38.—State Railways.—Sinking Funds.

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
	£	£	£	
England . . .	171.3	177.7	177.7	

## 38.—State Railways—Interest chargeable against Companies on advances.

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
	£	£	£	
<b>IMPERIAL.</b>				
<i>India.</i>				
Bengal Nagpur Rail-way.	1.94	1.94	1.94	
Bengal Nagpur Rail-way Extensions.	24.85	33.00	27.25	The lapee was due to smaller Capital outlay on the Extensions than was provided for.
Indian Midland Rail-way Extensions.	1.98	...	...	
Lucknow-Bareilly Rail-way.	2.15	2.17	2.26	
Burma Railways	..	60	...	
Total India . . .	30.92	37.71	31.45	
	£	£	£	
Equivalent in Sterling	206.1	251.4	209.6	
<i>England.</i>				
Bengal Nagpur Rail-way.	94.2	94.8	94.8	
Indian Midland Rail-way.	58.5	...	...	
Great Indian Peninsula Railway.	71.5	81.2	81.2	
Total England . . .	224.2	175.5	175.5	
Total including England.	425.3	426.9	385.1	

**38.—State Railways—Interest on Capital deposited by Companies.**

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
	Rs.	Rs.	Rs.	
<b>IMPERIAL.</b>				
<i>India.</i>				
Interest of overdrawn Capital—				
Bengal Nagpur Railway.	23,84	20,00	23,94	The increase in the charge for interest was due to a larger Capital outlay than estimated
Burma Railways .	...	...	13	The charge represented interest on overdrawn Capital of 26,98 at 3½ per cent. per annum for which no provision was made.
Indian Midland Railway.	3,31	...	...	
Interest on subscribed Capital—				
Lucknow-Bareilly Railway.	72	73	1,35	The increase was due to interest charges relating to the previous year which were debited by the Civil Department under the head Cheques of P. W. Officers and consequently not responded to in the accounts of that year, having been adjusted in 1911-12.
Interest on State share of joint debenture stock—				
Lucknow-Bareilly Railway.	18	49	48	
Interest on Capital of branch line Companies—				
Hardwar - Dehra Railway.	90	88	90	
<b>TOTAL INDIA .</b>	<b>28,95</b>	<b>22,10</b>	<b>28,80</b>	
Equivalent in Sterling.	£ 198,0	£ 147,3	£ 178,7	
<i>England.</i>				
Assam Bengal Railway.	97,2	97,6	97,6	
Bombay, Baroda and Central India Railway.	95,0	95,0	95,0	
Bengal- Nagpur Railway.	303,6	303,5	303,5	
Burma Railways .	112,5	112,5	112,5	
East Indian Railway	485,0	611,3	485,0	The lapse was due to the non-issue of debenture stock amounting to £1,357,500 proposed in the Budget.
Indian Midland Railway.	215,9	...	...	
Madras and Southern Mahratta Railway.	268,2	266,7	266,7	
South Indian Railway.	80,9	87,2	87,2	
Great Indian Peninsula Railway.	156,0	199,7	199,8	
<b>TOTAL ENGLAND .</b>	<b>1,814,8</b>	<b>1,673,5</b>	<b>1,647,8</b>	
<b>GRAND TOTAL .</b>	<b>2,007,3</b>	<b>1,820,8</b>	<b>1,826,0</b>	

**38.—State Railways—Interest on Capital deposited by Companies—*concl'd.***  
**Excess over Grant.**

	Excess over Grant.	SANCTIONED BY		AWAITING SANCTION OF	
		Railway Board.	Finance Depart- ment.	Railway Board.	Finance Depart- ment.
		Rs.	Rs.	Rs.	Rs.
Imperial—India	4	...	...	...	4

157. The Revised Estimate of the year was placed at 26,76 and the sanction of the Finance Department was accordingly obtained to an additional grant of 4,66. The excess over the modified grant was trifling and requires the sanction of the Government of India.

**39.—Guaranteed Companies—Surplus Profits—Land and Supervision.**

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
IMPERIAL.	Rs.	Rs.	Rs.	
India.				
Land	—11	...	...	
Equivalent in sterling	£ —7			

158. There were no transactions during the year. The transactions under this head are gradually disappearing as they represent write-back and adjustments in respect of the old Guaranteed Railway Companies, which have ceased to exist.

**40.—Subsidized Companies—Land, Subsidy and Interest.**

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
IMPERIAL.	Rs.	Rs.	Rs.	
Land.				
Bengal and North-Western Railway	1,01	3,32	2,97	Smaller outlay was incurred in the Saran and Gorakhpur Districts than was anticipated.
Jullundur Doab	...	9,00	3,02	The saving was largely due to land acquired at a rate cheaper than was anticipated; also to payment to certain owners incompetent to alienate and to absentees not having been made.
Murtazapur-Ellichpur	...	49	1,02	The excess was due to debits having been raised by the Civil Authorities in 1911-12, instead of 1910-11, as anticipated.
Other Railways	2,78	2,39	1,96	The lapse was made up of comparatively small differences on several railways.
TOTAL IMPERIAL	8,79	15,20	8,96	
Provincial Land	45	6	13	The difference was small.
GRAND TOTAL	4,24	15,26	9,09	
Equivalent in sterling	£ 28,3	£ 101,7	£ 60,6	

159. The lapse occurred mainly on the Jullundur Doab Railway due to land having been acquired at cheaper rates than were anticipated.

## 41.—Miscellaneous Railway Expenditure.

Surveys, etc.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
	R	R	R	
<b>IMPERIAL.</b>				
<i>Surveys.</i>				
Hoshiarpur-Mandi with alternatives from Nanak and Batala to Nalagarh.	...	1,60	...	This survey was not undertaken as, at the instance of the Punjab Government, it was subsequently decided to survey instead, a line from Kalka to Baijnath with alternatives.
Khandwa-Akola-Hingoli.	...	1,18	1,18	The difference was small.
Karachi Extension Survey.	...	...	81	No outlay was contemplated when the Budget was framed but a grant was subsequently allotted which covered the expenditure.
Other Surveys	5,05	3,69	2,90	The lapse was made up of comparatively small differences on several surveys.
<b>TOTAL SURVEYS</b>	<b>5,05</b>	<b>6,42</b>	<b>4,89</b>	
<i>Other Charges.</i>				
Land, etc.	37	8	13	The excesses were small.
Cost of Office of Rail- way Board.	6,70	6,45	6,48	
Cost of Office of Ac- countant-General, Railways.	1,73	...	1,81	No provision was made for this charge in the Budget. Orders were subsequently received that the charge should be adjusted under this head and a grant was subsequently allotted, which covered the outlay.
Surplus establishment and miscellaneous charges.	23	25	-1,48	The lapse was due to credits from outside departments being greater than anticipated.
Government Inspectors.	3,18	3,43	3,27	The differences were small.
Audit Supervision	3,23	3,31	3,28	
Credits for Govern- ment Supervision.	-15,52	-15,67	-15,70	
Total other charges	-26	-2,15	-2,26	
Provincial Surveys	8	10	10	
<b>GRAND TOTAL</b>	<b>4,87</b>	<b>4,87</b>	<b>2,73</b>	
	£	£	£	
Equivalent in Sterling	32,5	29,2	18,2	

160. The lapse was due to the survey of the Hoshiarpur-Mandi line with alternatives from Nanak and Batala to Nalagarh not having been undertaken (1,60) and to the credits from outside departments being greater than was anticipated (1,73), counterbalanced to a certain extent by the cost of the office of Accountant-General, Railways (1,81), for which no provision was made in the Budget as the charge was formerly debited to 18.—General Administration.

### Railways.

The general result is shown in the following figures :—

	Actuals, 1910-11.	Budget, 1911-12.	Actuals, 1911-12.
	R	R	R
<i>Receipts.</i>			
State Railways net . . . . .	20,76,31	20,86,41	23,75,10
Guaranteed Companies . . . . .	...	...	...
Subsidized Companies . . . . .	5,90	8,13	8,65
TOTAL . . . . .	20,82,21	20,94,54	23,83,75
<i>Expenditure.</i>			
Interest on Debt . . . . .	8,76,85	9,29,96	9,41,86
Annuities in purchase of Railways . . . . .	5,03,64	5,03,67	5,03,60
Sinking Funds . . . . .	25,70	26,66	26,65
Interest chargeable against Companies on advances . . . . .	63,80	64,04	57,77
Interest on Capital deposited by Companies . . . . .	3,01,10	2,73,12	2,73,90
Surplus profits paid to Guaranteed Railway Companies, etc. . . . .	—11	...	...
Land charges and subsidies . . . . .	4,24	15,26	9,09
Miscellaneous Railway Expenditure . . . . .	4,87	4,87	2,73
TOTAL . . . . .	17,79,59	18,17,08	18,15,80
<i>Net gain + or loss — . . . . .</i>	+3,02,82	+2,77,46	+5,68,15

161. These figures show that the *net* result of the working of all Railways was a gain of 5,68,15 or £3,787,7, after meeting all charges for interest, annuities, etc., which compared with the *net* result of the previous year showed an improvement of 2,65,53 or £1,770,2. Compared with the *net* gain provided for in the Budget the improvement was 2,90,69 or £1,937,9.

162. The gross receipts of the year were 3,21,83 in advance of the Budget and exceeded the actuals of the previous year by 4,42,40, showing that the upward tendency of traffic in the previous year was steadily maintained. The increased earnings were secured on the whole at an expense which was only 17,46 over the sum provided for in the Budget and at an increased cost of only 1,40,91 compared with the working expenses of the previous year.

Railways—*contd.*

In the following table a comparison is given of the *net* receipts of the principal Railways showing how far the variations were accounted for on the receipt and the expenditure sides, respectively :—

	NET RECEIPTS BETTER + OR WORSE — THAN		
	Actuals, 1910-11.	Budget, 1911-12.	
Bengal-Nagpur Railway .	+ 29,77	+ 19,44	The improvement in actuals was due to an increase in receipts of 38,76. Compared with the Budget the increase in receipts was 16,75.
Bombay, Baroda and Central India Railway.	+ 27,26	+ 41,88	Gross receipts were 54,45 higher than in 1910-11 and 43,80 more than Budget, while Working Expenses were 27,19 more than in 1910-11 and exceeded the Budget by 1,87.
Burma Railways .	+ 7,35	+ 1,00	Slight increase in Gross Receipts and Working Expenses.
Eastern Bengal Railway .	+ 15,08	+ 16,25	The improvement in actuals was made up of Gross Receipts + 32,27 and Working Expenses + 17,19. The increase over Budget was due to Gross Receipts + 19,59 and Working Expenses + 3,34.
East Indian Railway .	+ 18,53	+ 49,41	The increase in actuals was due to Gross Receipts + 45,19 and Working Expenses + 31,66. As compared with the Budget the improvement was due to Gross Receipts + 49,97 and Working Expenses + 56.
Great Indian Peninsula Railway.	+ 65,17	+ 67,63	The improvement in actuals was due to a large increase in Gross Receipts of 77,79 diminished by an increase in Working Expenses of 12,62. The increase as compared with the Budget was due to a large increase in Gross Receipts of 77,58 and a small increase in Working Expenses of 9,95.
Madras and Southern Mahratta Railway.	+ 27,80	+ 17,40	The increase in actuals was due to an improvement in Gross Receipts of 30,63. Compared with the Budget the improvement was due to an increase of 15,03 in Gross Receipts and a reduction of 2,87 in Working Expenses.
North-Western Railway .	+ 60,99	+ 80,52	The improvement in actuals was due to a large increase of 87,12 in Gross Receipts reduced by an increase of 26,13 in Working Expenses. The increase on Budget was due to Gross Receipts 38,60 and Working Expenses 8,08.
Oudh and Rohilkhand Railway.	+ 18,92	+ 23,54	The variations were in both Gross Receipts and Working Expenses—Gross Receipts + 23,03 and Working Expenses + 4,11 as compared with actuals and + 21,76 and — 1,78, respectively, as compared with Budget.
South Indian Railway .	+ 16,89	+ 18,37	Gross Receipts were 24,52 higher than in 1910-11 and 16,82 more than Budget, while Working Expenses were 7,93 more than in 1910-11 and 1,55 less than Budget.
Tirhoot State Railway .	+ 9,49	+ 7,85	While Gross Receipts improved by 7,58 and 4,52 as compared with previous actuals and Budget, Working Expenses resulted in a reduction of 1,91 and 3,38, respectively.

## 42.—Major Works—Working Expenses.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Central Provinces— Imperial	29	40	35		
Burma— Imperial	2,61	8,25	8,68	The increase was due to the changes in classification of the charges of the Mon Canal Division from 49 Irrigation Major Works to this head, and to larger outlay under Establishment and under Suspense in the Shwebo Canal and smaller outlay on Mandalay Canal.	The increase was due to larger outlay under Shwebo Canal—Suspense, to insufficient provision made for the Mon Canal, and to larger outlay on allowances for collection of revenue in the Shwebo Canal, partly counterbalanced by a decrease under Mandalay Canal due to smaller outlay under Main Canal and branches and distributaries.
Bengal— Imperial		7,26	7,01	Under the new Provincial Settlement the charges were divided between Imperial and Provincial. Actuals, 1910-11, included 22 on account of Accounts Establishment since transferred to 18.—General Administration and actuals, 1911-12, included 9 on account of Royal Bonus and 88 on account of Tribeni Canal which was brought under Revenue account for the first time. Excluding these the actuals of 1911-12 were less than those of 1910-11 by 78, owing to savings in Establishment in the Sons Canals, partly counterbalanced by increased charges under Tools and Plant in the same canals.	There was a saving of 48. The establishment charges for the Sons Canals were over-estimated by about 90, but this was obscured by increased expenditure under other items in the same canal, viz., 24 on silt clearances and 25 on Tools and Plant under the system of allocation approved by the Comptroller-General
Provincial	14,55	7,25	7,01		
United Provinces— Imperial	2,50	3,17	3,73	Setting aside the expenditure of 1,08 on account of the Dassan, and Pahuj and Garhmu canals which were open for working in the year under report, the actuals showed an excess of 18 over those of 1910-11, which was due to higher establishment charges (Betwa canal).	Larger outlay on establishment charges coupled with heavy repairs to the main canal and branches (Dassan canal) counterbalanced by savings under Pahuj and Garhmu canals explained the increase over Budget.
Provincial	39,06	31,94	31,11	Lower outlay on the Lower Ganges, Eastern Jumna and Dun canals, partly set off by higher expenditure on the Ganges canal, was mainly responsible for the decrease.	The decrease was due to short outlay on repairs done to the Lower Ganges canal, non-utilisation of the provision for replacement of works in the Dun canal and to the transfer of the work Groynes at Baldi to the head 49—Irrigation not charged to revenue. This was partly set off by the special payment of the Royal Bonus and heavy repair done to the head works of the Eastern Jumna canal.
Punjab— Imperial	46,35	34,88	39,68	Under the new settlement the charges were shared equally between Imperial and Provincial. The cause described under Budget accounted for the increase.	The increase was due to the execution of special works in the Upper Bari Doab Canal and on the Head works and Sirhind training works on the Sirhind Canal. The other contributory causes were the higher expenditure on silting tanks and tools and plant and the establishment of two extra sub-divisions in the Lower Chenab Canal as also the construction of silting reach and improvement of channels in the Western Jumna Canals, construction of spurs in the Lower Jhelum Canal and the construction of a new head-reach in the Upper Sutlej Canal owing to river erosion. There was a decrease under Indus Inundation Canal.
Provincial	27,81	34,88	39,68		

42.—Major Works—Working Expenses—*concl'd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Accounts, 1910-11.	Budget, 1911-12.
North-West Frontier— Imperial . . .	8.16	2.30	3.21	...	The increase was due chiefly to the construction of new drainages in the Lower Swat River Canal (46) and of superpasses in the Kabul River Canal (16), as also to higher expenditure on silt clearance and other Canals (14), and on repairs necessitated by rains (11).
Madras— Imperial . . .	11.78	11.65	11.12	Decrease was due to want of working estimates, less repairs and a write back from Revenue to Capital counterbalanced by some larger outlay under other systems.	Decrease was due to heavy rains outbreak of cholera, write-back of expenditure from Revenue to Capital and want of sanction to working estimates, partly counterbalanced by increased expenditure under Periyar system.
Provincial . . .	11.79	11.65	11.12		
Bombay— Imperial . . .	6.77	6.56	7.06	The excess was due to the write-back during 1910-11 of the capital cost of the Head Regulator on the Begari Canal owing to the construction of a new one in its place.	The increase was due to the opening of the Godavari Canal and to larger debits to this head under Establishment owing to smaller expenditure on works under the Major head 49—Outlay on Irrigation Works.
Provincial . . .	6.77	6.56	7.06		
Reserve . . .	...	3.08	...		
Total { Imperial . . .	79.46	72.54	75.79		
{ Provincial . . .	92.98	92.28	95.98		
Total India in Rupees . . .	1,86.44	1,64.82	1,71.77		
Rupees converted into Sterling at R15=£1	£ 1,109.6	£ 1,098.8	£ 1,145.1		

## Excess over Grant.

Province.	EXCESS OVER GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
<i>Public Works Department.</i>								
Punjab . . . . .	...	2	...	...	...	2	...	...
North West Frontier Province . . .	11	...	...	...	11	...	...	...
Bombay . . . . .	...	30	...	...	...	30	...	...
Total . . . . .	11	32	...	...	11	32	...	...

163. The increase as compared with the previous year was 5,33 and occurred chiefly under Punjab (5,20) and was due to the execution of special works in the Upper Bari Doab and on the Sirhind Canals, and higher expenditure on silting tanks and reaches and construction on the Lower Jhelum and Upper Sutlej Canals. There was however a decrease under the Indus Inundation Canal where the actuals for 1910-11 included special items. The Punjab (9,60) was also mainly responsible for the above reasons for the increase as compared with the Budget (695).

Provincial excesses of 32 and an Imperial (Special) excess of 11 have been sanctioned by the Local Governments and Administration.

## 42.—Major Works—Interest on Debt.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India—					
Imperial . .	—16,83	—16,84	—17,49		
Central Provinces and Berar—					
Imperial . .	2,31	3,00	2,86	The increase was due to the proportionate increase of the capital outlay.	
Burma—					
Imperial . .	5,98	5,80	6,07	The increase was due to the increase in the Capital outlay as well as to the increased rate of interest.	As the adjustment was made on receipt of information regarding the rate of interest from the Comptroller-General after the close of the year, the excess was not covered by any additional grant.
Bengal—					
Imperial . .	2,23	12,73	13,00	Under the new Provincial settlement the charges were shared between Imperial and Provincial.	Annual adjustments were made on actual outlay on Irrigation works and were not audited against Grant.
Provincial . .	20,88	10,39	10,51		
United Provinces of Agra and Oudh—					
Imperial . .	5,12	5,73	5,49		Decrease was chiefly due to calculations having been made in accordance with the instruction contained in the Comptroller-General's letter No. A.C.—66-33-II, dated the 23rd January 1912, and also to reduction in capital outlay under 35—Protective Irrigation Works.
Provincial . .	29,80	29,97	30,36		The excess was attributable to actual charge having been made at 3·401 per cent, instead of 3·358 per cent, originally taken and to an increase in capital outlay under 49—Irrigation Works.
Punjab—					
Imperial . .	82,88	28,15	28,53	Increase in capital outlay was responsible for the increase.	
Provincial . .	19,43	28,14	28,58	Under the new Provincial settlement the Provincial share was raised.	
North-West Frontier Province—					
Imperial . .	8,49	4,18	4,39	The increase was due to increase in the amount of the Capital outlay.	
Madras—					
Imperial . .	14,02	14,10	14,23	The increase was due to increase in Capital outlay and in the rate of interest.	The increase was due mainly to the increase in the actual rate of interest (3·401) over that estimated at the time of framing the Budget (3·358). This increase would have been greater but for a fall in the actual capital outlay (8,86,82) below that provided in the Budget (8,89,53).
Provincial . .	14,02	14,10	14,23		

42.—Major Works—Interest on Debt—*concl.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Bombay— Imperial . .	9,13	9,57	9,61	.....	The increase was due to more outlay under the major heads "35" and "49" and also to the rate of interest being higher than that of the previous year.
				.....	Heavy expenditure on maintenance and repairs on Naarat and on repairs to Mithro Canal in Eastern Nara appeared in the closing months and caused the excess over the net grant, and no application for an additional grant could be submitted in time. The excess under Provincial was sanctioned by the Local Government.
Provincial . .	9,12	9 56	9,62	.....	
				.....	
Total— Imperial . .	57,21	66,44	66,69	.....	
	98,25	92,16	93,25	.....	
Total India in Rupees	1,50,46	1,58,60	1,59,94	.....	
	£	£	£	.....	
Rupees converted into Sterling at R15= £1.	1,008.1	1,057.3	1,066.3	.....	
England . .	112.8	112.8	116.8	.....	
Total including England.	1,115.4	1,169.6	1,182.9	.....	The Budget Estimate represented one year's interest at 3·1958 per cent. (the rate adopted in the Account for 1909-10) on £3,513.2 (£3,412.2, the total expenditure to 31st March 1910 + £67.0, Revised Estimate for 1910-11 + £83.9, moiety of the Estimate, 1911-12). The Account was one year's interest at 3·3147 per cent. (the ascertained rate for 1911-12) on £3,517.5 (£3,473.7, the total expenditure to 31st March 1911 + £43.8, moiety of the expenditure during 1911-12).

## Excess over Grant.

Province.	EXCESS OVER GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Provincial—								
Bengal . .	...	7	...	...	...	7	...	...
United Provinces of Arga and Oudh.	...	19	...	...	...	19	...	...
Punjab . .	...	16	...	...	...	16	...	...
Madras . .	...	9	...	...	...	9	...	...
Bombay . .	...	6	...	...	...	6	...	...
TOTAL . .	...	57	...	...	...	57	...	...

164. The variations were due to variations in Capital outlay and an increase in the rate of interest.

165. Provincial excesses of 57 have been sanctioned by the Local Governments concerned.

**42-A.—Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance.**

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.
	Rs.	Rs.	Rs.
India . . . . .	...	18,00 £	...
Equivalent in Sterling . . . . .	...	12,00	...

166. This head was opened in the Budget to provide supplementary funds for Protective Irrigation Works in excess of the amount available from the Famine Insurance Grant. In consequence of slow progress of work on certain canals due to scarcity of labour and other causes, the whole of the outlay on Protective Irrigation Works was met from the Famine Insurance Grant and the grant under this head lapsed.

## 43.—Minor Works and Navigation.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
<b>India—</b>					
Central India, Imperial.	...	...	...		
Rajputana, Imperial	...	...	...		
Coorg Do.	...	...	...		
Baluchistan Do.	1,91	86	3,04	The increase in 1910-11 was mostly due to a larger expenditure on the Nar Nulla project in Baluchistan.	The increase was mainly due to additional expenditure on Nar Nulla project and Sheboor Canal in Baluchistan.
Do. Special Revenues).	1,92	...	...		
Reserve . .	...	6,00	...		
<b>Total India (General)</b>	<b>3,83</b>	<b>6,86</b>	<b>8,04</b>		
<b>Central Provinces —</b>					
Imperial (Central India).	4	17	...	.....	The control of the wells having been transferred to the Civil Department, no expenditure was incurred.
Provincial . .	4,53	6,00	5,85	The increase was due to the arrangement made for the completion of certain Minor Irrigation works during 1911-12.	The saving was chiefly the result of non-utilization of the full provision under Works for which only Revenue Accounts are kept.
<b>Burma—</b>					
Provincial . .	18,02	14,50	14,27	The increase was due to expenditure on restoring bunds and to special repairs to tanks and escape channel in the Nyaungyan-Minhla tank, to the construction of a link line over the Shwechaung Canal, with the Mandalay Canal, to larger expenditure on special repairs to certain weirs in the Mandalay District and to the construction of a steam cargo barge at the Kidderpore Dockyard for the Public Works Department. The increase was partly counterbalanced by smaller outlay on the canals in the Kyaukse District and on the Irrawaddy and Sittang embankments.	The decrease was chiefly due to the incomplete utilization of the provision made for the maintenance of the dredger "Sir Frederic Fryer," to smaller outlay on the Irrawaddy and Sittang Embankments and on the canals in the Kyaukse, Meiktila, Minbu and Thaton Districts, partly counterbalanced by larger outlay in the Yamethin, Mandalay, Shwobo, Pegu and Toungoo Districts.
<b>Eastern Bengal and Assam—</b>					
Provincial . .	1,07	1,86	1,80	The increase was due to special repairs and providing diversions on the Brahmaputra embankment in the Sibsagar district.	The full provision for maintenance and repairs was not utilized.
<b>Bengal—</b>					
Imperial . .	...	10,85	9,47	Under the new Provincial Settlement the charges were shared between Imperial and Provincial.	
Provincial . .	20,78	10,84	9,47	Actuals 1910-11 included 87 on account of the Accounts Establishment since transferred to 18.—General Administration and 1,01 on account of Krishnapur Canal which was completed in that year and opened to traffic in 1911-12. Excluding these items and 3 on account of Royal Bonus included in the actuals of 1911-12, the decrease in actuals was 46. This was mainly due to heavy expenditure in the Calcutta and Eastern Canals incurred in 1910-11 in silt-clearing the Bhagore Khal and on repairs to locks.	Excluding the payment on account of Royal Bonus and the reserve of 50 which was not required, the savings in Budget were 2,31 and were chiefly owing to smaller expenditure under the following heads:—(i) "Works." Orissa Canals (36) and Utterbagh lock (40), (ii) "Repairs" Ganges river (14), (iii) "Agriculture" works (31), (iv) Establishment (chiefly Revenue) (30), (v) Tools and Plant (83), of which 48 was on account of smaller outlay (mainly in the Calcutta and Eastern Canals) and 35 was due to transfer to other heads under the system of allocation approved by the Comptroller General.

43.—Minor Works and Navigation—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
<b>United Provinces—</b>					
Imperial (Rajputana).	81	1,01	69	...	The decrease was accounted for by the fact that the provision for capital expenditure on tanks in the Ajmer and Bewar Sub-Collectorates was not utilized.
Provincial . .	5,36	4,06	4,28	There was lower outlay on the Hardoi Drainage, Fyzabad and Sarda Ganges surveys and on tanks in the Jhansi District, but higher expenditure on the Sukhra Nadi.	
<b>Punjab—</b>					
Imperial . .	10,48	10,88	10,09	The actuals for 1910-11 included certain items of an extraordinary character which accounted for the decrease.	The decrease was due partly to certain works in the Chenab and Muzaffargarh Canal's not having been commenced or sufficiently advanced to admit of detailed estimates being sanctioned and partly to the closing of the Sutlej Survey project and to savings in payments for silt clearance, counterbalanced to some extent by higher expenditure in the Lower Sutlej Inundation Canal consequent on the river changing its course and to larger expenditure on silt clearance in the Shahpur Canal and on repairs to bunds in the Muzaffargarh Canal.
Provincial . .	81	1,80	1,07	The increase was due to smaller expenditure on Gurgaon Bunds and no expenditure on Hoshiarpur Malicho during 1910-11.	
<b>North-West Frontier—</b>					
Imperial . .	90	70	39	The decrease was due to smaller expenditure under Contingencies and Petty Construction and Repairs and lower expenditure on Kirani Nalla aqueduct.	Decrease was due to the provision of 46 made in the Budget for Minor Works under Rs. 2,500 being utilized to the extent of 8 only on account of the drought.
<b>Madras—</b>					
Imperial (Coorg) . .	17	40	10	...	The difference was due to the abandonment of the Palur and other Irrigation projects on account of their unremunerative character.
Provincial . .	37,41	41,87	35,70	Decrease due to want of sanctioned estimates difficulty as regards labour and cartage and the presence of water in tanks counterbalanced by repairs on locks.	Decrease was due principally to heavy rains, water in tanks scarcity of labour, savings in estimate, want of sanction to working estimates and difficulty in carting materials to workshops on account of floods.
<b>Bombay—</b>					
Imperial . .	16,78	16,48	15,87	The decrease was due to larger expenditure having been incurred in 1910-11 on the Ghar Canal for the clearance and cutting of a new feeder to Dhond Dharo leading to Fardwah, to less expenditure on maintenance and repair-works in the Begari and Fuleli Canal Districts on loops and bunds and also to the closing of the Survey and Construction District in Sind.	The savings were in establishment charges due to surrenders of grants sanctioned for the Hathmathi, Mutha and Dharma Canals and to works for Fuleli Canals not having been carried out owing to the late sanction of allotments and to difficulty in getting materials. In February 1912, 1,82 were re-appropriated from the sanctioned grant to meet anticipated excess under 1.—Refunds and Drawbacks. It was not expected at the time that the expenditure on maintenance and repairs works on the Shikerpur and Begari Canals under Works for which neither Capital nor Revenue Accounts are kept would be so heavy in the closing months. The excess under provincial has been sanctioned by the Local Government.

43.—Minor Works and Navigation—*concl'd.*

Province.	Accounts, 1910-11.	Budget 1911-12.	Accounts 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Bombay— <i>contd.</i>					
Provincial . .	16,78	16,48	16,87	...	
Total { Imperial Provincial . .	38,01 99,71	47,30 95,91	39,65 87,26		
Total India in Rupees . .	1,32,72	1,43,21	1,26,91		
Total India equivalent in Sterling.	884.8	954.7	846.1		
England . .	3	5	8	...	
Total including England.	885.1	955.2	486.9	Indents amounting to about 1-4 were received in excess of the Indian forecast, but of this, 1,1 will be paid during 1912-13.	

## Excess over Grant.

Province.	EXCESS OVER GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial	Provincial.	Imperial	Provincial.	Imperial	Provincial.	Imperial	Provincial.
CIVIL— Bengal PUBLIC WORKS DEPARTMENT—	2	3	...	...	...	...	3	2
Eastern Bengal and Assam.	...	17	...	...	...	...	...	17
North West Frontier Province . .	1	...	...	...	1	...	...	...
Bombay . .	52	...	...	...	...	52	...	...
Total . .	3	72	...	...	1	55	2	7

167. There was a decrease as compared both with previous actuals (5,81) and with the Budget (16,30). As compared with the previous actuals the decrease occurred in Bombay (1,82) due to larger expenditure having been incurred in the previous year on the Ghar canal and to less expenditure on maintenance and repairs, and the closing of the Survey and Construction District in Sind, in Bengal (1,79) due also to higher outlay in the previous year on the Kristopur canal which was opened to traffic in 1911-12 and the nominal decrease in consequence of the transfer of Accounts charges to General Administration and in Madras (1,78) due to want of and late receipt of sanctioned estimates, scarcity of labour and the presence of water in tanks.

As compared with the Budget the decrease occurred in Madras (5,97) due to the causes already described, in India (3,82) due mainly to additional expenditure on Nar Nulla project and Sheboor canal in Baluchistan and in Bengal (2,75) due to the lapse of the reserve and smaller expenditure under works, repairs, agriculture establishment and tools and plant.

168. An Imperial excess of 2 and the Provincial excess of 17 in Eastern Bengal and Assam require the sanction of Government. Provincial and Imperial (Special) excesses aggregating 56 have been sanctioned by the Local Governments and Administration.

**44.—Construction of Railways charged to Provincial Revenues.**

Railway	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	RAILWAY ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
	Rs.	Rs.	Rs.		
<i>Provincial.</i> Jorhat Railway	12	15	13		The work of replacing of 4 miles of 18 lbs. rails, estimated to cost Rs. 3,797, not having been under- taken owing to the late arrival of rails from England, was the chief cause for the lapse on the Budget.
Equivalent in Sterling	8	1,0	9		

## 45.—Civil Works in charge of Civil Officers.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India (General)— Imperial . .	2,25	1,95	2,14		The excess which occurred in March 1912 was due to larger expenditure on buildings in Seistan, Gyantse, and Baluchistan and was covered by additional grants and reappropriations.
Central Provinces— Provincial . .	1,84	1,98	1,91		The decrease was due to a saving of 11 in the grants provided for payment to Municipalities. It was partially counterbalanced by the increase caused by the transfer to this head of charges in connection with the roadside arboriculture of the Nagpur Civil Station from 45.—Civil Works in charge of Public Works Officers. The transfer of the control of the work from the Public Works Department to the Agricultural Department was decided upon after the Budget was framed.
Burma— Provincial . .	17.71	23.21	21.17	The increase resulted from larger payment of contribution to the Rangoon Port Trust towards the River Training Scheme ( <i>i.e.</i> 20.00 against 15.00 in 1910-11), partly counterbalanced by smaller outlay on Sanitary works.	The decrease was mainly due to the transfer of Sanitary grants to the Public Works Department.
Eastern Bengal and Assam— Provincial . .	12.01	12.14	13.26	The increase was chiefly due to payment of larger contributions (95) to District and Local Boards for communications and 23 to the Chittagong Port Fund for improvement of the Port.	The excess was due to payment of larger contributions to District and Local Boards for roads, etc., (52) and of 50 to the Chittagong Port Fund for improvement of the Port.
Bengal— Imperial . .	5	5	5		
Provincial . .	15.80	34.69	32.59	The excess expenditure of 16.79 over 1910-11 was caused by the payment of 11.50 to the Calcutta Improvement Trust and by increased expenditure out of the lump provision of 5.00 for non-recurring outlay on sanitation. Both these charges were met from Imperial assignments.	The savings over Budget amounted to 2.10 and were due to the transfer to the Public Works heads of the provision of 50 for the Fringe Area Drainage of the Calcutta Municipality, and to record under the proper account heads of charges amounting to 1.76 out of the combined grant of 9.50 for sanitary improvements, <i>viz.</i> , 4.50 recurring and 5.00 non-recurring.
United Provinces— Provincial . .	9.20	10.93	12.43	Larger grants to District Boards and Municipalities accounted for the increase.	The cause described in the column for Actuals accounted for the increase.
Punjab— Provincial . .	10.77	19.91	10.83		The decrease was due to the non-utilization of the provision of 10.00 made for the Simla Improvement scheme under this head, and 1.00 for the Dehra Ghazi Khan District counterbalanced by payment of 1.00 each to the Municipal Committee, Amritsar for acquiring Dhabs and to the District Board for expenditure on feeder roads.

45.—Civil Works in charge of Civil Officers—*concl'd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
<b>North-West Frontier—</b>					
Imperial . . .	88	95	81	Decrease was due to less contribution to District Boards.	The decrease below the Budget was partly due to savings in the provisions for Petty Construction and Repairs and for Contribution to District Boards in aid of their resources, and partly to non-utilization of the provision of 5 made in the Budget for Revision of Establishment as the scheme for "Civil Buildings and Communications" did not mature during 1911-12.
<b>Madras—</b>					
Provincial . . .	36,96	49,33	49,69	Increase was due to special grants (4,75) to local bodies under communications and to special grants (9,36) for sanitary and medical purposes for educational buildings and to the Port Trust.	Increase was chiefly due to additional contribution amounting to 6,40 sanctioned during the course of the year towards the construction of roads and bridges, of educational buildings and of a Women and Childrens' dispensary.
<b>Bombay—</b>					
Provincial . . .	8,30	58,37	59,08	The increase over the actuals of 1910-11 was due to a lump grant of 50,00 from the Government of India to the City of Bombay Improvement Trust and of 30 to the Jalgaon Municipality by the Bombay Government. The expenditure on the improvements of village water supply was also larger in consequence of scarcity in some districts.	A special grant-in-aid of 80 to the Jalgaon Municipality towards the cost of constructing water works and the expenditure incurred on the improvement of village water-supply in consequence of scarcity in the several districts of the Presidency were mainly responsible for the excess.
<b>Total India in Rupees—</b>					
Imperial . . .	3,18	2,95	3,00		
Provincial . . .	1,11,99	2,04,56	2,00,96		
	1,15,17	2,07,51	2,03,96		
	£	£	£		
Total India equivalent in Sterling.	767,8	1,383,4	1,359,7		

169. There was a very large increase of 88,79 as compared with the previous year's expenditure due chiefly to larger grants to local bodies in connection with Improvement Schemes and for Medical, Sanitary and Educational purposes. The increase was most marked in Bombay (50,78), the result of special grants of 50,00 to the City of Bombay Improvement Trust and of 30 to the Jalgaon Municipality; in Bengal (16,79) due to a grant of 11,50 to the Calcutta Improvement Trust and to grants to District Boards and Municipalities for sanitary improvements; in Madras (13,33) due to special grants, to local bodies for communications and for sanitary and medical purposes (4,75) and educational buildings (9,36); and in Burma (3,46) due to an increase (5,00) in the grant to the Rangoon Port Trust for the River Training Scheme.

170. The increased expenditure was generally anticipated and provided for in the Budget and the actuals showed a decrease of 3,55 as compared with the Budget which was chiefly due to the non-utilization in the Punjab of the provision of 10,00 made for the Simla Improvement Scheme and the increase in Madras (6,36) due to additional contributions for communications and educational and medical purposes.

171. A Provincial excess of 17 in Burma which was apparent only in March has been sanctioned by the Local Government.

## 45.—Civil Works.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India (General)—		R	R	R	
Imperial . .	12,88	12,48	20,64	The increase was due chiefly to expenditure on temporary works at Delhi.	The increase was due to the expenditure on temporary works, Delhi.
Reserve . .	...	7,73	...		
	12,88	20,21	20,64		
Central Provinces—					
Imperial (C. P.) . .	65	92	54		The saving occurred because the provision made for the buildings for the Director of Telegraphs and the General Post Office, Nagpur, was not utilized, owing to the amalgamation of the Postal and Telegraph Departments and to delay in the preparation of the estimates and plans.
Central India	7,04	7,85	7,43	Increase was due to the inception of new works.	
Hyderabad . .	57	1,39	1,18	The increase was due to the outlay on the construction of Jail and Police buildings at Secunderabad.	The saving was due to the non-utilization of the full amount provided for the new Jail at Secunderabad.
Provincial . .	55,62	55,52	54,45	The decrease was due partly to the charges of Public Works Account Office being excluded from the Provincial Accounts with effect from 1st April 1911, and partly to expenditure amounting to 53 incurred in excess of the contribution on behalf of the Nagpur Municipality for the Gorawara Water Works, which was charged to "suspense" in the accounts for 1910-11, and on recovery adjusted in the accounts for 1911-12; also to less outlay on working the Ballarpur Colliery owing to small output of coal in 1911-12.	Large savings occurred under the provision made for repairs under the several service heads, particularly under "Communications." This was partly counterbalanced by the expenditure incurred on educational buildings, for which funds were duly transferred from the Education Budget.
Burma —					
Imperial . .	2,56	2,27	1,82	The actuals for 1910-11 included the cost of construction of the Currency buildings at Rangoon.	The decrease was mainly due to savings under reserve at the disposal of the Local Government for unforeseen works, to the savings in the grant for the new Post Office buildings at Rangoon and consequent decrease under Establishment charges. The decrease was partly counterbalanced by an increase under repairs owing to special repairs to the wireless telegraph building at Table Island.

45.—Civil Works—*contd.*

Province.	Accounts, 1910-11.	Budget. 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Provincial . .	R 67,69	R 82,18	R 80,45	The increase was mainly due to the following causes:— (1) Larger outlay on the Lieutenant-Governor's residences. (2) Construction of schools and hostels met from the special grant of 8 lakhs for Education. (3) Purchase of the Burma Engineering and Trading Company's property at Dawhong. (4) Construction of courts in the new district of Syriam and Insein. (5) Larger expenditure on account of Sanitary Works. (6) Construction of new roads and bridges in certain divisions. (7) Extensive repairs in the Hanthawaddy and Shwobo Divisions. (8) Payment of contribution of 1,50 from Provincial Funds to District Funds in Uppor Burma.	The decrease was due to the incomplete utilization of the reserve under Original Works, to savings in several divisions amounting to a large amount under Repairs, to the transfer of the provision made for House Rent Allowance from 45.—Civil Works, to other heads of expenditure, to the transfer of the cost of the Public Works Sections of the Account Office to 18.—General Administration and to small savings under Tools and Plant and to Suspense. These savings were partly counterbalanced by the transfer of the provision made for Sanitary and Education Grants from 45—Civil Works—in charge of Civil Officers and 22.—Education, respectively to 45 Civil Works—in charge of Public Works Officers and by a decrease in the percentages debitable to Irrigation and other heads in consequence of smaller expenditure under those heads. Against a grant of 50 for construction of an office for the Postmaster-General, Eastern Bengal and Assam, there was an entry of 26 owing to the transfer of materials already collected to other building, as in view of administrative changes the building was not proceeded with. Expenditure in excess of provision was however incurred to the extent of 26 on Salt Golas at Chittagong and 6 on a residence for the Deputy Accountant-General at Dacca.
Eastern Bengal and Assam—Imperial . .	2,57	2,55	2,08	Expenditure on Salt Golas in Chittagong fell by 76. There was however additional expenditure of 21 and 10 on residences for the Deputy Accountant-General and Chaplain, respectively, at Dacca.	The increase compared with Budget was only 1,01 though the estimate was exceeded by 1,81 under Original Works Communications due to construction of new roads in Lakhimpore and other divisions in Assam, 1,80 on repairs to communications particularly in Assam, 1,13 for miscellaneous public improvements, payment of a grant of 81 to the Shillong Municipality for improvements of water supply, to an increase of 36 under establishment chiefly due to creation of a new circle in Jalpaiguri, to an expenditure of 30 on paving street in the new civil station at Dacca and to large expenditure on travelling allowances (19) and contingencies (5) under Construction.
Provincial . .	52,29	62,91	53,92	Though the increase compared with accounts, of 1910-11, was only 1,63 there was larger outlay of 2,59 on Original Works—Communications due to construction of new roads particularly in the Assam Divisions, 103 on repairs to communications, 55 on repairs to buildings in consequence of maintenance of larger number of residential and other Government buildings chiefly at Dacca, and 18 on Miscellaneous public improvements on water-supply and paving streets. Under Tools and Plant there was also an increase of 38. In 1910-11 the expenditure under this head was less as the supply obtained in 1909-10 proved sufficient for part of that year. The only head under which there was less expenditure is Civil Buildings Original Works, the expenditure having gone down by 8,03 due principally to completion of the Secretariat and Press buildings, the expenditure in 1911-12 being only of 67 and 64 against 6,02 and 2,77, respectively, in the previous years. There were, however, larger expenditure of 1,67, 87, and 21 on Police and Educational buildings on Government houses at Dacca and Chittagong, and Medical buildings, respectively. 54 was also spent on quarters for European and Eurasian clerks transferred from Shillong to Dacca with the transfer of head quarters of Government to the latter place.	The head Civil Buildings Original Works and Suspense only showed savings of 2,07 and 84. The former was due to stoppage of works on account of administrative changes and late sanction of estimates, while the saving under the latter was owing to utilization of more stock in hand than was anticipated in the Budget.

45.—Civil Works—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Bengal— Imperial . . .	13,20	17,38	19,71	The increase was due to considerable improvements made in the Indian Museum (2,43), to construction of the new Stamp and Stationery Office, Calcutta (1,60), to larger expenditure on the construction of the Dhurumtollah Press (98), to the construction of the new Telegraph buildings at Dhullundah (71) and improvements in the Central Telegraph Office, Calcutta (26). Owing to increased expenditure on works, Establishment and Tools and Plant charges were also higher by 45 and 8, respectively.	The excess was due to additional expenditure on the Indian museum (2,43) and on the new Stamp and Stationery Office (1,03) partly counterbalanced by savings under repairs (47) and establishment (42).
Viceroyal Estates . . .	2,08	3,51	4,60	Increase was due to improvements to Government House, Calcutta, in view of the Royal Visit.	The Revised grant stood at 19,48. A lump deduction of 1,15 from this Revised grant of 19,48 was sanctioned by the Government of India in their order of 20th March 1912, on consideration of the progress of 10 months' expenditure; but the anticipated reduction did not take place owing to heavy expenditure on works in February and March 1912, which exceeded those of same period in previous year by 1½ lakhs, and the reduced grant was exceeded by 1,38.
Port Blair . . .	1,13	1,16	1,01		The increase was due to an expenditure of 1,05 on the construction of a new kitchen in connection with the Royal Visit for which an extra grant of 1,07 was sanctioned by the Government of India.
Provincial . . .	49,79	50,93	55,63	Excluding Suspense charges which represented items pending adjustment to final heads, the expenditure of 1911-12 exceeded that of 1910-11 by 5,02. This increase is distributed as follows:—Civil Buildings, Original Works (3,71), Communication, Repairs (52), Miscellaneous Public Improvements, Original Works (86). The increase under the last head was chiefly due to improvement of the lighting of the Calcutta Maidan and that under the second head to advance collection of metal on certain roads as well as to expenditure on flood damage. The real increase under Civil Buildings, Works was about 8,00 and was due to an expenditure of 1,88 on the construction of the Monghyr Central Jail, to an expenditure of about 1,50 on the erection of buildings at Ranchi, the temporary headquarters of the new Bihar Government, and to an expenditure amounting to 4,89 on the following objects	Savings were due to credit of Saw mill earnings which were not taken into account in Budget. The entire savings are somewhat obscured by increased expenditure on repairs.
					Excluding Suspense charges the actuals 1911-12 exceeded the original Budget by 4,80. This was due to the expenditure on buildings at Ranchi and on Educational buildings partly counterbalanced by surcharge of grants for a few works which were not taken up and by savings under Establishment. The excess was covered by re-appropriations amounting to 7,19 sanctioned by the Local Government chiefly from the lump provision of 12,00 under 22.—Education.
					From the Revised grant of 57,12 a lump deduction of 4,10 was sanctioned by the Local Government in their order dated 11th March 1912 on a consideration of 9 months' actuals. Owing, however, to heavy expenditure on Works in March 1912, which amounted to 10 lakhs against 6 lakhs in March 1911, the savings fell to 1,64. The reduced grant was thus exceeded by 2,46.

45.—Civil Works—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST		
				Actuals, 1910-11.	Budget, 1911-12.	
	R	R	R			
<b>United Provinces—</b>						
Imperial (U. P.) . .	4,78	4,00	3,23	Out of the Imperial Grant of 24, 50 for the promotion of education, <i>viz.</i> , the construction of an enlarged Physics Laboratory for the Presidency College (3,46), of Guru Training Schools (65), of hostels etc., for Zillah Schools (54) and others. This large increase of 8,00 was partly obscured by the inclusion of the charges on several new buildings amounting to about 5 lakhs in the accounts of 1910-11.		
,, (Rajputana) . .	3,61	3,25	3,59	There was larger outlay on original works in 1910-11.	The decrease was principally due to withdrawal of grants for the works in connection with the Imperial Forest Institute at Surajbagh, Dehra Dun, and the reconstruction of the Post Office building at Agra.	
Provincial . .	61,45	57,78	58,78	The actuals of the year under report showed a decrease of 2,67, which was chiefly attributed to the extensive use of stores in the Roorkee workshop, Allahabad, Lucknow and Tarai and Bhabar divisions.	The increase of 1,00 was due to higher outlay on establishment (1,52) on civil buildings (1,12) and on communications (1,46) counterbalanced by lower expenditure on Miscellaneous Public Improvements (38) and Tools and Plant (27) and by the extensive use of stores in certain divisions.	
<b>Punjab—</b>						
Imperial . .	4,42	3,24	7,33	See remarks under Budget .	The increase was ascribed to certain new works having been necessitated during the course of the year for which extra grants were sanctioned, and to the debit of 1,69 raised by the Comptroller India Treasuries, on account of rectangular survey on the Lower Bari Doab canal.	
Provincial . .	40,51	57,98	51,92	The increase was due to more works having been executed during the year.	The decrease was chiefly due to the curtailment of expenditure in consequence of the failure of the monsoon and to some extent to the expenditure of 1,00 for feeder roads having been debited under 45.—Civil Works in charge of Civil Officers and also to savings in establishment charges counterbalanced to some extent by expenditure on the Simla Improvement scheme.	
<b>North-West Frontier—</b>						
Imperial . .	20,66	20,00	22,55	See remarks in column for Budget.	The increase was mainly due to the adjustment of the expenditure amounting to 1,42 incurred by the North-Western Railway in connection with the earthwork on the Laki Peku Railway for which no provision was made in the Budget. An allotment of 40 only was, however, made during the year. The excess expenditure of 1,02 over the	

45.—Civil Works—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
	R	R	R		
Madras— Imperial	1,49	1,82	1,97		allotment has been passed under the orders of the Secretary to the Hon'ble the Agent to the Governor-General, but it has been specially reported to the Comptroller and Auditor-General. The balance of the excess was due to the expenditure sanctioned and incurred during the year on metalling and improving certain roads in the Peshawar and Nowshera districts, on boat-bridges in the former district and on other Minor Works connected with Communications and with the Post and Telegraph Offices throughout the North-West Frontier Province.
Coorg	2,56	2,85	2,24		Increase was due to the acquisition of quarters for the Chaplain of Coimbatore for which provision was not made in the Budget estimates.
Provincial	59,01	67,54	60,41	Larger outlay on works accounted for the increase.	<p>The decrease was mainly due to the progress of work having been retarded owing to scarcity of labour on account of plague, etc.</p> <p>Increased provision was made in the Budget for the construction of new buildings required under the district reconstitution scheme, but was not fully utilized under the following heads for the reasons given against each :—</p> <p>(1) Original works (Civil buildings).—There was a saving of 9,31 under the head owing to want of detailed plans and estimates, delay in execution, stoppage of the construction of the Madura Collector's office and scarcity of labour.</p> <p>(2) Original works (Communications).—There was a saving of 1,27 under this head due to slow progress of work owing to scarcity of labour.</p> <p>(3) Tools and Plant.—The large savings under this head were due mainly to cancellation of indents for Europe stores and to larger credits to this head than were anticipated in the Budget.</p> <p>Against the savings should be set off an excess of 1,95, under Original works—Miscellaneous Public Improvements owing to an outlay of 2,91, against a provision of 60 for the Vizianagram Water-supply Works and of 2,80 under Establishment due to less adjustment of percentage charges debitable to other heads and to the debit to this head of the pay of divisional accountants for which provision was made under the head 18.—General Administration in the Budget.</p>

45.—Civil Works—*contd.*

Province.	Accounts, 1910-11.	Budget. 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
	R	R	R		
<b>Bombay—</b>					
Imperial . . .	10,79	8,29	9,49	The difference was small and called for no remarks.	
Provincial . . .	75,02	60,43	76,34		The transfer of 3,00, provided for the Royal Visit, to 18.—General Administration and large surrenders of the grants for various Civil Buildings owing to the inability of the Public Works Department to utilize them during the year caused large savings under this head. Additional grants-in-aid for Educational Buildings and Water Works Schemes and for boring tools and plant only partially utilized the saving.
<b>Total India in Rupees—</b>					
Imperial . . .	91,88	1,00,28	1,00,38		
Provincial . . .	4,61,38	5,05,29	4,91,93		
<b>Total</b>	<b>5,53,26</b>	<b>6,05,57</b>	<b>6,01,31</b>		
	£	£	£		
Equivalent in Sterling.	3,688,4	4,037,1	3,951,3		
England . . .	80,5	80,0	84,8		There was an increase of £8 in furlough pay and of £2,9 in absentee allowances of officers in the Public Works Department. There was also an increase in the allowances of officers on special duty for which no provision was made in the Budget Estimate.
<b>Total including Eng-land.</b>	<b>3,768,9</b>	<b>4,117,1</b>	<b>4,036,1</b>		

**Excess over Grant.**

Province.	EXCESS OVER GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
<b>Imperial.</b>								
India . . . . .	7,97	...	...	...	...	...	7,97	...
North West Frontier Province . . .	50	...	...	...	50	...	...	...
<b>Provincial.</b>								
Burma . . . . .	...	38	...	...	...	38	...	...
Eastern Bengal and Assam . . .	...	3,00	...	...	...	...	...	3,00
Bengal . . . . .	...	2,61	...	...	...	2,61	...	...
United Provinces . . . . .	...	86	...	...	...	86	...	...
Madras . . . . .	...	3	...	...	...	32	...	...
<b>TOTAL</b>	<b>8,47</b>	<b>7,17</b>	<b>...</b>	<b>...</b>	<b>50</b>	<b>4,17</b>	<b>7,97</b>	<b>3,00</b>

**45.—Civil Works—concl'd.**

172. *Imperial.*—The expenditure was greater than that of the previous year by 17,50 and than the Budget by 9,10. Excluding from the Budget the reserve of 7,73 the expenditure was greater than that provided for under the various provinces by 16,83. The increase occurred chiefly in India due to the expenditure of 8,61 incurred on the Temporary Works at Delhi; in Bengal due to considerable improvements made in the Indian Museum (2,43) and to expenditure on the Stamps and Stationery Buildings and in the Punjab due to a larger programme of works and a special adjustment on account of Rectangular Survey charges on the Lower Bari Doab Canal (1,69).

173. *Provincial.*—The expenditure exceeded that of the previous year by 30,55 but was less than the Budget by 13,36. The Budget provided for an increase of 43,91 over the actuals of the previous year which was distributed amongst all the Provinces except the Central Provinces and the United Provinces where there were small decreases. The record under this head of expenditure met from the special assignments for Educational, Medical and Sanitary purposes accounted to a considerable extent for the variations. The provision was originally made under other heads but was transferred during the course of the year to this head. As compared with the previous actuals the increases occurred chiefly in Burma (12,76), Punjab (11,42) and Bengal (5,84) and was due chiefly to larger construction and repair outlay and to a special contribution to District Funds (1,50) in Upper Burma. As compared with the Budget there were large lapses in Madras (7,10), in the Punjab (6,06) and in Bombay (4,11). In Madras the decrease was due chiefly to delay in the construction of buildings under the district reconstitution scheme for want of detailed plans and estimates and to the construction of certain other works being held in abeyance (9,31). In the Punjab the lapse was due to restriction of expenditure in the new Civil Secretariat, the Veterinary College and the King Edward Memorial Fund amounting to 7,44 on account of the failure of the monsoon rains. The transfer of 3,00 provided for the Royal Visit charges to 18—General Administration and large surrender of grants for various Civil Buildings owing to the inability of the Public Works Department to utilize them during the year accounted for the saving in Bombay. In Bengal there was an increase of 4,70 due to the construction of buildings at Ranchi, the temporary head-quarters of the Government of Bihar and Orissa and to Educational buildings for which grants were transferred from other heads.

174. There was an excess of 7,97 over the total Imperial grant and a Provincial excess of 3,00 in Eastern Bengal and Assam incurred in the closing months of the year which require the sanction of the Government of India. Provincial and Imperial (Special) excesses aggregating 4,67 have been sanctioned by the Local Governments and Administration. These are mainly due to reappropriations made in March from the grants in respect of savings anticipated on a review of the previous month's actuals but which were not realized.

## 46.—Army Charges.

175. The aggregate figures under this head are—

		1910-11.	1911-12.
		Budget.	Accounts.
	R	R	R
21,88,55	India as in detailed accounts . . . . .	21,71,55	21,90,43
8,08	Unadjusted expenditure . . . . .	...	—1,53
21,48,63	Total India . . . . .	21,71,55	21,88,90
		<hr/>	<hr/>
		£	£
14,310,9	Equivalent in Sterling . . . . .	14,477,0	14,592,6
4,820,9	Total England . . . . .	4,967,6	4,943,9
18,131,8		GRAND TOTAL .	19,444,6
		<hr/>	<hr/>

176. The details are examined on pages 587 to 598 and a summary will be found on page 599. The principal variations to note are—

		Accounts 1911-12 + more—less than	
		Accounts, 1910-11.	Budget, 1911-12.
		R	R
INDIA.			
Grant	1.—Administration . . . . .	+ 2,41	+ 78
„	3.—Regimental Pay, etc. . . . .	+ 8,77	+ 3,66
„	4.—Supply and Transport . . . . .	—12,12	— 6,55
„	7.—Remount Establishment . . . . .	—11,42	— 3,44
„	8.—Medical Services . . . . .	— 1,48	— 1,69
„	9.—Medical Stores . . . . .	+ 95	+ 2,41
„	10.—Ordnance . . . . .	— 2,02	— 1,39
„	13.—Compensation for dearness of food and forage . . . . .	+ 74	+ 8,97
„	14.—Miscellaneous Services . . . . .	+ 64,40	+ 11,91
„	15.—Hutting . . . . .	— 1,85	+ 1,05
„	17.—Conveyance by Rail . . . . .	+ 5,59	+ 1,69
ENGLAND.			
		£	£
	Indian Troop Service . . . . .	+ 87,0	— 32,0
	Miscellaneous . . . . .	— 88,9	— 3,2
	Stores for India . . . . .	+ 132,4	+ 34,6

46. Army Charges—*contd.*

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	MILITARY ACCOUNTANT-GENERAL'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
<i>Grant 1. - Administration.</i>					
Commander-in-Chief in India.	3.28	3.30	3.34		
General Staff Branch	8.10	8.42	8.86	The increase was due chiefly to larger expenditure for travelling (28); to more charges on account of the Military Attaché at Meshed (24); to the creation of the appointment of the Inspector of Royal Horse and Field Artillery; and to the grant of consolidated pay to the Director of Staff Duties and Military Training.	Charges on account of the Military Attaché at Meshed (42) were not provided for in Budget. There was also more expenditure on m/s counterbalanced by savings under other heads.
Adjutant General's Branch.	4.63	4.55	4.45		
Quarter Master General's Branch.	5.61	5.55	5.70		
Principal Medical Officer's Branch.	2.01	1.99	2.03		
General Officers Commanding the Northern and Southern Armies.	4.55	4.20	4.25		
Personal staff of the Governor General, Governors and Lieu- tenant-Governors.	1.58	1.70	1.67		
Divisional and Brigade Commands and Staff.	37.07	38.75	38.92	The increase was due chiefly to more officers having been present for duty and to the creation of the appointments of Divisional Artillery Commanders.	
Total	66.83	68.46	69.24		

177. The increase (2.41) over the actuals of 1910-11 was due chiefly to fewer officers of the Divisional and Brigade Commands and Staff having been absent on leave; and to the creation of the appointments of Divisional Artillery Commanders and an Inspector of Royal Horse and Field Artillery.

178. The increase (78) in this grant was due chiefly to probable savings deducted in the Budget under head Divisional and Brigade Commands and Staff not having been fully realised (1.16); to charges on account of the continuance of the appointment of the Military Attaché at Meshed for which no provision was made in the Budget (42); and to reorganisation of the Army Head-Quarters office (15): partly counterbalanced by a lapse (65) in the provision for Divisional Artillery Commanders owing to the scheme having been sanctioned from a later date than anticipated in the Budget; and by a reduction (12) in the tour grants of the General Officers Commanding the Northern and Southern Armies.

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	MILITARY ACCOUNTANT-GENERAL'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
<i>Grant 2.—Military Accounts.</i>					
Military Accountant General.	1.92	2.05	1.86		
Controllers or Deputy Controllers in In- dependent charge.	5.86	5.89	5.73		
Divisional Audit Office.	10.70	10.27	10.57		There were more charges for salaries, due to the expected savings not being realized, to officers of higher grades having been posted to Audit Offices and to entertainment of certain temporary establishment.
Divisional Disbursing Offices.	5.86	5.66	5.80		
Supply Controller Officers in charge of Treasure Chests.	5.03 16	4.95 15	5.08 13		
Special Services, Gilgit Agency.	8	8	8		
Total .	29.05	28.80	29.15		

46.—Army Charges—*contd.*

179. The increase (35) in this Grant was due chiefly to the deduction made in the Budget on account of probable savings not having been realised to the full extent; also to a permanent addition to the establishment of the Supply Controller's Office (3).

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	MILITARY ACCOUNTANT GENERAL'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
<i>Grant 8.—Regimental Pay, Allowances and Charges (including volunteers). European Army—</i>					
Cavalry	46,05	45,65	46,38		There were more charges for pay of officers, due chiefly to the expected saving not being realized (51) for service or proficiency pay to British soldiers, owing to variations in rates (24) and for messing allowance due chiefly to fewer men having been sick in hospital.
Artillery	1,42,03	1,41,18	1,42,10		Increase was due to more charge for pay of officers due chiefly to over deduction for probable savings, to excess strength of warrant and non-commissioned officers and rank and file, to the grant of arrears of Sind local allowance to Indian ranks and followers and messing allowance and service and proficiency pay due to excess strength and a larger number of men in receipt of the allowance (1,14) partly covered by less charges on account of pay of Indian Non-commissioned Officers and men and of Indian artificers and followers and on contract allowances.
Infantry	2,07,45	3,06,89	3,02,81	Decrease was due chiefly to less charges (3,3) for service or proficiency pay to British soldiers; to a larger number of officers having been absent on leave out of India (42); and to the actual strength of British troops having been less than in 1910-11 (67).	Decrease was due to underestimate of probable savings, less charges for pay of Warrant and Non-commissioned Officers, rank and file (37) smaller expenditure for horse allowance and to less expenditure of service or proficiency pay to British soldiers (3,41), partly counterbalanced by more charges for messing allowance, (47) due to fewer men having been in hospital.
Engineers, Officers of the Indian Army and men of the British Army Reserve.	5,64	5,40	4,97		Smaller number of unemployed officers drew pay in India and fewer Unattached List Officers were appointed to the Indian Army.
Hill Sanitaria and Depots.	2,44	2,43	2,45		
Kit and Clothing allowances (European Ranks).	56,01	55,50	57,49	Same remarks as against Budget.	Due chiefly to payment at once of certain kit allowance (including arrears) to all British soldiers serving in India, to avoid complicated adjustments when each soldier leaves the country (2,28); partly counter balanced by less charges for quarterly clothing allowance owing to short strength.
Family allowances	4,89	4,87	5,04		Due chiefly to an increase in the number of soldiers' families in receipt of this allowance.
Other charges	14,11	14,26	14,77	Same remarks as against Budget.	The increase was chiefly under head 'Compensation in lieu of rations,' due to a larger number of units having elected to draw money allowance in lieu of part of grocery rations.
Total European Army	5,78,62	5,76,18	5,76,27		

48.—Army Charges—*contd.*

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	MILITARY ACCOUNTANT GENERAL'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
<i>Grant 3.—Regimental Pay, Allowances and Charges (including Volunteers)—contd.</i>					
<i>Native Army—</i>					
Body Guard . . .	1,19	1,32	1,30		
Nepal Escort . . .	22	24	24		
Cavalry . . .	1,60,64	1,60,10	1,60,98		
<i>Artillery . . .</i>	<i>11,20</i>	<i>12,29</i>	<i>12,25</i>	Increase was due chiefly to the addition of four Lieutenant-Colonels for the command of Indian Artillery.	Increase was chiefly due to overestimate of probable savings, to addition made for variations in army ranks of officers having proved insufficient and to more charges for good-service and good-conduct pay.
<i>Sappers and Miners and Indian Sub-Marine Mining Corps.</i>	<i>20,20</i>	<i>23,02</i>	<i>22,36</i>	Increase was chiefly due to the formation of Signal Companies.	Decrease was due to a deficiency in the complement of officers in the newly formed Signal Companies and to less working pay owing to the absence of the Railway Companies at Delhi in connection with the Durbar, partly counterbalanced by charges for good-service and good-conduct pay to Indians, entitled to higher rates.
<i>Infantry . . .</i>	<i>3,53,30</i>	<i>3,55 51</i>	<i>3,58,74</i>	The increase was due chiefly to more charges for pay of officers (3,24), for exchange compensation allowance (22), and for command and staff allowances (73), owing to less number of officers having been on furlough out of India and to higher army rank of officers to more charges for good-service and good-conduct pay due to a larger number of men having drawn the allowance and at higher rates; and to savings realised in 1910-11 by the absence of troops in Somaliland (68); partly counterbalanced by savings owing to the despatch of troops to Hong Kong towards the end of 1911-12 (55).	Excess was mainly under pay of officers, Budget having overestimated probable savings and not sufficiently allowed for variations in army rank, Good-service and good-conduct pay at higher rates to a larger number of men also contributed to the excess.
<i>Reserve Forces . . .</i>	<i>14,16</i>	<i>16,59</i>	<i>15,64</i>	Increase was due chiefly to the augmented strength of the reserve and to more men having been called out for training.	Fewer reservists were called out for training and fewer transfers to Reserve.
<i>Recruiting Depots . . .</i>	<i>1,71</i>	<i>1,66</i>	<i>2,16</i>		Increase was due to variations in rank of officers and to transfer of portion of charges from travelling and outstation allowances to this head.
<i>Kit-money and Clothing allowances (Native ranks).</i>	<i>25,43</i>	<i>26,01</i>	<i>25,88</i>		
<i>Feed of Animals . . .</i>	<i>3,80</i>	<i>3,00</i>	<i>3,10</i>		Excess was chiefly due to a rise in prices.
<i>Free issue of Firewood to Natives.</i>	<i>7,75</i>	<i>7,32</i>	<i>7,92</i>		Excess was due to more exclusive movements and to grant of special furlough to men of the 108th Infantry.
<i>Travelling and out-station allowances.</i>	<i>11,63</i>	<i>11,28</i>	<i>11,95</i>		Decrease was due chiefly to lower rates; to the absence of the 26th Railway Company at Delhi in connection with the Durbar when charges for this allowance were not brought forward and to no charge for the 33rd Signal Company at Ahmednagar.
<i>Compensation in lieu of rations.</i>	<i>7,05</i>	<i>7,26</i>	<i>6,80</i>		
<i>Other charges . . .</i>	<i>11,56</i>	<i>11,88</i>	<i>11,70</i>		
<i>Total Native Army . . .</i>	<i>6,29,43</i>	<i>6,37,43</i>	<i>6,40,93</i>		
<i>Volunteers . . .</i>	<i>28,88</i>	<i>28,88</i>	<i>28,46</i>		
<i>GRAND TOTAL . . .</i>	<i>12,86,88</i>	<i>12,41,99</i>	<i>12,45,85</i>		

46. Army Charges—*contd.*

180. The increase (8,77) over the actuals of 1910-11 was mainly due to more charges for pay and allowances of regimental officers (3,69); to the formation of Signal Companies of Sappers and Miners (2,06); to more charges for reserve forces of the Indian Army, due to the gradual building up of the reserve towards the authorised 50,000 men (1,48); to the issue of kit allowance (overlap) to British soldiers serving in India (2,26); to more charges (1,02) for good-service and good-conduct pay to Indians, owing to a larger number of men having become entitled to the allowance by length of service; to the appointment of four additional Lieutenant-Colonels to the command of the Indian Artillery (1,01); and to savings realised in 1910-11 by the absence of troops in Somaliland (82): partly counterbalanced by less charges for service or proficiency pay to British soldiers (2,65); and by the despatch of troops to Hong Kong towards the end of 1911-12 (67).

181. The increase (3,66) in this Grant was due chiefly to more charges (2,96) for pay of regimental officers, owing mainly to the deduction made in the Budget for probable savings not having been fully realised and to the addition made for variations in army rank of officers having proved insufficient; to the issue of kit allowance (overlap), i.e., certain charges in connection with the kit allowance (including arrears) to all British soldier serving in India (2,26); to more charges for good-service and good-conduct pay to Indians owing to a larger number of men having become entitled to this allowance by length of service (1,56); to more charges for messing allowance to British soldiers, due partly to fewer men having been in hospital (85) and to larger expenditure on food supplies (93), partly counterbalanced by less charges for service or proficiency pay to British soldiers, owing mainly to the replacement of a number of men on the old rates of service pay by men coming under the new rules of proficiency pay (2,02); by less charges for reserve forces (95); by less charges for Signal Companies of Sappers and Miners, owing chiefly to their gradual formation (52); and by savings due to the absence of troops in Hong Kong on service under the Imperial Government (67).

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	MILITARY ACCOUNTANT GENERAL'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
<i>Grant 4.—Supply and Transport (including farms).</i>					
Divisional Staff and Establishments.	80,43	81,28	79,82	Decrease due chiefly to less charges for pay of officers (41); to reduction in the complement of siege train bullocks; and to less payments of kit money and clothing allowances: partly counterbalanced by charges incurred for the whole year on account of increased rates of pay to transport establishments instead of for a part of the year as in 1910-11.	Decrease due to less charges for pay, etc., of Commissioned officers, Commissioned officers with honorary rank, Subordinate Indian Establishments and Transport Indian Establishments and for kit money and clothing allowances partly counterbalanced by more charges for pay of clerical and menial establishments and temporary establishments owing to a large number of daily labourers having been employed in Supply Depots.
Provisions for Europeans.	77,63	75,16	71,94	Due chiefly to advance purchases in 1910-11 to meet 1911-12 requirements and to cheaper rates of flour, meat and certain other articles.	Decrease mainly due to cheaper rates of flour and meat to smaller purchases for stock and to dieting fewer patients in hospitals.
Provisions for Natives	12,08	11,41	11,37	Decrease due chiefly to smaller purchase of foodstuff for stock and to less purchase of rum.	
Supply and Maintenance of Fort and Mobilization Reserves.	4,05	4,16	1,43	Same remarks as under Budget	Decrease was due to the adjustment by deduction from expenditure under this head instead of crediting under Grant IV.—Receipts of realisations by sale of condemned mobilisation stores and to less charges for fodder and tinned meat obtained from Australia.
Feed of Animals	59,51	48,80	52,08	Due chiefly to advance purchases in 1910-11 in part of 1911-12 requirements; to more favourable rates of grain; to the abolition of mounted infantry schools at Ambala and Poona; to the reduction in the complement of siege train bullocks; and to reduced scale of grain ration.	Excess due to rise in rates of grain for feed of animals, to smaller supply of fodder from grass farms and to larger issues of grain rations.

46.—Army Charges—*contd.*

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	MILITARY ACCOUNTANT GENERAL'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
<i>Grant 4.—Supply and Transport (including farms)—contd.</i>					
Purchase of Animals .	68	84	62		
Supply and Maintenance of Peace stores.	15,93	14,85	15,64		Excess was due to purchases to a large extent of blankets and barrack sheets and of gunny and bags for mobilisation purposes and also of other articles of dead stock partly counterbalanced by less charges for equipment, line-gear and clothing for troops.
Lighting Fuel and Petty supplies to Troops and Hospitals.	9,78	10,01	8,85	Due chiefly to cheaper rates of firewood, and to charges on account of rail freight of coal having been compiled in Grant 17 in 1911-12.	Decrease was due to substitution of coal for fire-wood at several stations and to transfer of charges for conveyance of coal by rail under Grant 17.
Hire of Transport and Miscellaneous.	4,92	4,53	4,76		More charges for hire of transport for conveyance of Supply and Transport Establishments, stores and provisions.
General Management of Military Farms.	1,64	2,14	1,87		Decrease was due to less charges for salaries, travelling and out-station allowances.
Dairy Farms .	15,10	20,68	19,60	Due chiefly to more charges for purchase and feed of animals, temporary establishments and contingencies, in consequence of a large increase in herds; to the establishment of a Central Creamery at Ahmedabad; and to more Schedule expenditure for extension of dairies.	Decrease was due to less charges for lands and buildings owing chiefly to the transfer of 60 to the Military works estimates from the special provision of 1,15 and for hire of cattle or purchase of dairy produce counterbalanced by more charges for purchase of live stock and new plants, etc., and for feed of a larger number of animals.
Piggeries .	1	...	...		
Grass Farms .	31,11	33,15	33,80	Increase was due chiefly to more charges for fodder to supplement farm produce and to larger purchases of plant and machinery.	Excess was due to more purchases of live-stock, plant and machinery, fodder and to more charges for rent and improvements to lands and to larger purchase of cutting rights of standing crops and lease of certain lands partly counterbalanced by less charges for harvesting operations.
<i>Deduct—Value of supplies to other Departments.</i>	56	55	88		Increase was chiefly due to larger quantities of local stores supplied from stores to the settlement at Port Blair and to the supply of blankets to the Ordnance Officer, South China.
Special Services (Gilgit Agency).	1,37	1,60	1,21		Provisions for Indians and forage for Government animals having been purchased to a smaller extent. The charges for hire of transport were also less.
<b>TOTAL</b>	<b>8,18,63</b>	<b>8,09,08</b>	<b>8,01,51</b>		

182. The reduced charges for food supplies (14,88) more than accounted for the decrease (12,12) in the actuals of 1911-12 compared with those for 1910-11. Decreases also occurred under the following heads:—Pay of officers (41); hire of transport (35); fuel, owing mainly to charges for conveyance of coal by rail having been taken to Grant 17 (1,24); and transport Indian establishments, owing to reduction in the complement of siege train bullocks. On the other hand, increased expenditure was incurred in 1911-12 over 1910-11 under dairy farms (4,40) and grass farming operations (1,28); also under transport Indian establishments (1,18) for the grant to them of increased rates of pay which had effect from 1st October 1910.

46.—Army Charges—*contd.*

183. The decrease (6,55) in this Grant was chiefly due to smaller expenditure (1,18) for dairy farms owing to some extent to the transfer to the Military Works estimate of a portion (60) of the special provision (1,15) made in the Budget for establishment of new and extension of existing dairies; to the deduction made in the Budget for probable savings under Pay of officers having proved insufficient (59); to less charges for pay of transport Indian establishments (70), owing partly to reduction in the complement of siege train bullocks; to less charges for food supplies (1,23) owing mainly to smaller expenditure on tinned meat (53), and to the realisations from sale of condemned mobilisation stores having been adjusted by deduction from expenditure (1,89), counteracted partially by increased purchases of fodder to supplement the produce from grass farms (1,10); to smaller expenditure on fuel (1,68), owing to charges for conveyance of coal by rail having been taken to Grant 17, and to substitution of coal for firewood at several stations; to decreased expenditure on grass farming operations (45); and to less charges under Gilgit Agency (39): partly counterbalanced by more charges for supply and maintenance of peace stores (79).

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	MILITARY ACCOUNTANT GENERAL'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Grant 5.—Veterinary Services.	4.88	4.78	4.94		

184. The reorganisation of the Army Veterinary Service in India accounted for the increase over the actuals of 1910-11.

185. The increase (16) in this Grant was chiefly due to the deduction made in the Budget for probable savings under Station Veterinary Hospitals not having been fully realised; also to the reorganisation which caused some increase in this Grant, which however was balanced by a decrease (about 7) in Grant 1—Quarter Master General's Branch.

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	MILITARY ACCOUNTANT GENERAL'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Grant 6.—Army Clothing Department—Supplies and Services.					
Director . . .	42	42	43		
Factories . . .	1,84	1,94	1,78	Due to short strength of cutters and trimmers and the absence of the Superintendent Madras Factory, on leave.	
Manufacture . . .	1,25	1,50	1,12	Less charges in connection with making clothing, great coats, etc., for British troops due to utilisation of accumulated regimental surplus stocks.	
Local supply of stores for Factories.	9.04	9.64	9.11	Decrease chiefly due to reduced demand for boots, shoes and other leather articles, to less purchase of embroidered articles, owing to utilisation of regimental and factory stocks counterbalanced by larger purchases of khaki drill.	
Government Inspector, Army Boot Factory, Cawnpore.	17	18	19		
Special Services (Gilgit Agency).	...	1	...		
Deduct—Value of supplies to other Departments.	4	2	4		
TOTAL . .	12.68	13.67	12.59		

186. The decrease (1,08) in this Grant was chiefly due to smaller purchase of boots and shoes; and to less charges for making clothing, great-coats, etc., for British troops: partly counterbalanced by larger purchases of khaki drill for making up voyage slop suits.

46.—Army Charges—*contd.*

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	MILITARY ACCOUNTANT GENERAL'S REVIEW OF ACTUALS AGAINST :	
				Actuals, 1910-11.	Budget, 1911-12.
<i>Grant 7.—Remount Establishments—Supplies and Services.</i>					
Remount Depôts—Staff and Establishment.	5,08	5,73	5,33		Savings on Budget due to larger savings than anticipated and to smaller number of cattle attendants having been entertained.
Horse, Mule and Donkey Breeding Operations.	5,91	5,87	5,73		
Purchase of Animals .	32,46	23,21	21,06	Decrease was due to heavy charges for purchase of remounts and mules in 1910-11, e.g., 300 horses were purchased in that year for replacing aged horses of British Cavalry regiments (2,02), and 1,000 mules were purchased from China to meet in part 1911-12 requirements (3,25).	Decrease due to less charge for purchase of remounts, owing chiefly to the lapse of special provision for replacement of aged horses, to less purchase of young stock and of ponies and to no purchases for the infantry school at Poona partly counterbalanced by more charges for advance purchase of 204 transport mules and 96 maxim gun mules originally proposed to be purchased in 1912-13.
Feed of Animals .	7,55	7,92	7,35		
Miscellaneous .	7,56	7,95	7,67		
<b>TOTAL .</b>	<b>58,56</b>	<b>50,58</b>	<b>47,14</b>		

187. The heavy purchases of mules and horses in 1910-11 accounted for the large decrease (11,42) in the actuals of 1911-12 compared with those for 1910-11.

188. The decrease (3,44) in this Grant was chiefly due to less charges for purchase of animals (2,15), owing mainly to the lapse of the special provision (2,70) for replacement of aged horses of British Cavalry regiments, and to smaller purchases of young stock (remounts) (46), counterbalanced to some extent by the advance purchases of transport mules and maxim gun mules to meet 1912-13 requirements (97); to less feed charges (77); and to less cultivation expenses (50): partly counterbalanced by the installation of a pumping plant at the Hapur Depôt.

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	MILITARY ACCOUNTANT GENERAL'S REVIEW OF ACTUALS AGAINST :	
				Actuals, 1910-11.	Budget, 1911-12.
<i>Grant 8.—Medical Services.</i>					
Medical Staff and Establishment of Divisions and Brigades.	9,80	9,60	9,76		
Executive Medical Staff, Establishments and Allowances.	38,16	37,85	36,96	Decrease due chiefly to a larger number of officers and of higher rank having been present in 1910-11.	Decrease due to less charges for salaries and exchange compensation allowance counterbalanced by more charges for travelling allowances owing to extensive movements.
Queen Alexandra's Military Nursing Service for India.	2,14	2,15	2,12		
Civilian Dentists .	64	77	75		
Army Hospital Corps .	4,71	4,89	4,43		Due chiefly to the reduction in the strength of the Army Hospital Corps.
Army Bearer Corps .	1,96	2,21	1,97		Savings in the special provision made in the Budget for the formation of an Army Bearer Corps reserve.
Miscellaneous .	1,90	2,05	1,84		
Special Services (Gilgit Agency).	1	1	1		
<b>TOTAL .</b>	<b>59,32</b>	<b>59,58</b>	<b>57,84</b>		

46.—Army Charges—*contd.*

189. The decrease (1,48) in the actuals of 1911-12 compared with those for 1910-11 was mainly due to less charges for salaries of Executive Medical officers (1,00) ; also to reduction in the strength of the Army Hospital Corps (28).

190. The decrease (1,69) in this Grant was chiefly due to the deduction made in the Budget for probable savings under head 2 on account of absence of officers on leave, variations in rank, etc., having proved insufficient (88) ; to reduction in the strength of the Army Hospital Corps (46) ; to saving in the provision for the formation of an Army Bearer Corps reserve (18) ; and to less charges under "Miscellaneous" (21).

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	MILITARY ACCOUNTANT GENERAL'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Grant 9.—Medical Stores.	4,71	3,25	5,66		

191. The increase (95) compared with the actuals of 1910-11 was mainly due to larger purchases of local stores ; to the transfer of laboratory work from Calcutta to Madras (30) ; and to smaller recoveries for stores supplied to Civil institutions.

192. The increase (2,41) in this Grant was chiefly due to smaller recoveries for stores supplied to Civil institutions (1,74) ; and to the transfer of the laboratory work from Calcutta to Madras (30).

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	MILITARY ACCOUNTANT GENERAL'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Grant 10.—Ordnance Establishments, Supplies and Services.					
Director General of Ordnance, Director of Ordnance Factories and Directors of Ordnance Stores and Inspection.	6,10	5,86	5,88		
Arsenals and Depots.	21,28	21,38	21,22		
Gun and Shell Factory, Cossipore (including Ishapore Branch).	10,90	10,40	9,41	Due chiefly to less charges for extra temporary artificers and others in consequence of smaller outturn and less Schedule expenditure.	Less charges for salaries and exchange compensation allowance and for extra temporary artificers and others.
Cordite Factory, Aruvankadu.	3,87	4,24	3,81		Less charges for salaries due to changes in the establishment and extra temporary artificers and others owing to smaller outturn.
Rifle Factory, Ishapore	6,51	6,51	6,17		Saving due chiefly to the conversion of rifles from mark I to mark III not having been carried out and on salaries, due to larger probable savings than anticipated in the Budget.
Gun Carriage Factory, Jubbulpore.	5,56	4,84	4,1	Less charges for extra temporary artificers and others.	
Ammunition Factories	10,38	10,49	10,21		

46.—Army Charges—*contd.*

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	MILITARY ACCOUNTANT-GENERAL'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Harness and Saddlery Factory.	3,69	3,67	3,30		Less charges for extra artificers and others, due chiefly to reduced outturn of ordinary work; and to less Schedule Expenditure.
Local supply of stores for arsenals and Depôts.	4,15	6,17	6,28	Increase was due chiefly to larger requirements; to the purchase from the local market of certain stores which formerly used to be manufactured in arsenal work yards; and to the cancellation in 1910-11 of dues of certain stores which were not required in that year.	
Local supply of stores for Factories.	14,72	12,02	13,76	Decrease was due chiefly to less purchases of stores for the Gun and Shell Factory, Cossipore (2,06); partly counterbalanced by larger purchases of stores for the Ammunition Factory, Dum-Dum (58), and the Harness and Saddlery Factory, Cawnpore (51).	Excess chiefly due to purchase of local stores for several Factories.
Purchase of camp equipage.	7,68	5,41	5,93	Due chiefly to smaller requirements in 1911-12 than in 1910-11.	Due chiefly to advance purchase of camp equipage in 1911-12 to meet part requirements of 1912-13 with the object of preventing a lapse in the additional grant sanctioned by Government for the advance purchase of lead pig (57).
Miscellaneous . . .	1,43	5,86	5,40	Excess due to the formation of certain appointments of Inspectors from 1st January 1911 the actuals for 1910-11 represented charges for two months only.	
<i>Deduct—</i>					
Value of Supplies to other Departments, arsenals, Depôts and Factories.	6,09	4,81	7,90		
Total . . .	90,22	89,57	88,18		

193. The decrease (2,02) as compared with the actuals of 1910-11 was due chiefly to less charges for extra labour owing to reduced outturn in factories; to smaller purchase of camp equipage (1,75) and of stores for factories (95); and to larger recoveries on account of stores issued to other Departments (1,81): partly counterbalanced by increased requirements of arsenal stores (2,13) and by the transfer from Grant 3 to this Grant of charges on account of the Inspectors of Ordnance Machinery on the reorganisation of the Department in January 1911.

194. The decrease (1,39) in this Grant was chiefly due to less charges for extra labour in factories (2,76), owing to smaller outturn of ordinary work, also to less Schedule Expenditure (38), to larger savings under salaries than anticipated in the Budget; and to increased recoveries on account of stores supplied to other Departments (1,09); partly counterbalanced by larger purchases of local stores for factories (1,74), especially the Ammunition Factory, Dum Dum, in consequence of the advance purchase of lead pig, (55); by advance purchases (57) of camp equipage to meet part requirements of 1912-13; and by the grant of charge allowance to Warrant Officers of the Ordnance Department (38).